(1)

91-805

Supreme Court, U.S.
FILED
OCT 29 1991
OFFICE OF THE CLERK

NO.

IN THE

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1991

JOHN SAVERS,

PETITIONER

V.

COMMISSIONER OF INTERNAL REVENUE SERVICE, ET AL.,

RESPONDENTS

PETITION FOR A WRIT OF CERTIORARI TO THE U.S. CIRCUIT FOR THE DISTRICT OF COLUMBIA COURT OF APPEALS

PETITION FOR WRIT OF CERTIORARI

JOHN G. SAVERS, PRO SE

7010 Brookfield Plaza,#522

SPRINGFIELD, VA 22150

Tele.Serv.: (703) 451-9204

QUESTIONS PRESENTED

1.) DOES THE CONSTITUTION OF THE REPUBLIC OF THE UNITED STATES ADDRESS ITSELF TO THE SUBJECT OF TAXation?

2.) DOES THE SIXTEENTH AMENDMENT OF THE UNITED STATES CONSTITUTION PROVIDE THE GOVERNMENT WITH NEW TAXING POWERS?

3.) WHAT IS THE SUBJECT OF THE SIXTEENTH AMENDMENT?

4.) WHO IS SUBJECT TO THE INTERNAL REVENUE CODE?

5.) DO PREMEDITATED DECEITS AND MISREPRESENTATIONS IN REGARD TO THE SUBJECT OF TAX OF THE SIXTEENTH AMENDMENT AND THE INTERNAL REVENUE CODE BY A HIGHLY SOPHISTICATED TAX-GATHERING ORGANIZATION SUCH AS THE INTERNAL REVENUE SERVICE CONSTITUTE FRAUD?

6.) DO RELENTLESS ATTEMPTS TO COLLECT TAX FROM AN INDIVIDUAL WHO IS NOT INVOLVED IN ANY REVENUE TAXABLE ACTIVITY CONSTITUTE HARASSMENT AND PERSECUTION IN VIOLATION OF CERTAIN CONSTITUTIONALLY PROTECTED RIGHTS?

7.) DID THE U.S. COURT OF APPEALS (D.C. CIR.) ERR IN ITS ORDER, PER CURIAM, FILED JULY 31 , 1 991, WHEREIN IT HELD THAT APPELLANT HAS PRESENTED NO NEW FACTUAL OR LEGAL ISSUES WHICH WARRANT REHEARING?

8.) ARE SANCTIONS WARRANTED WHEN A COURT ERRS?

9.) ARE SANCTIONS WARRANTED IN ANY GOOD-FAITH PETITION FOUNDED UPON THE CONSTITUTION AND DERIVED LAW?

PARTIES TO THE PROCEEDING

PLAINTIFF-PETITIONER

JOHN G. SAVERS

DEFENDANTS-RESPONDENTS

FRED GOLDBERG, COMMISSIONER, I.R.S.

GARY S. WALKER, I.R.S. AGENT

TABLE OF CONTENTS

QUESTIONS PRESENTED..... .....i,ii

PARTIES TO THE PROCEEDING..... iii

TABLE OF CONTENTS..... iv

TABLE OF AUTHORITIES.....v-vi

OPINIONS BELOW..... 2

JURISDICTION..... 2

CONSTITUTIONAL PROVISIONS, ETC.....3-12

STATEMENT OF THE CASE.....13-20

ARGUMENT.....20-22

CONCLUSION.....23

CERTIFICATE OF SERVICE.....

APPENDIX

APPEALS JUDGEMENT.....A-1-7

APPEALS ORDER.....A-8-9

APPEALS ORDER.....A-10-

DISTRICT ORDER.....A-11

NONTAXPAYER AFFIDAVIT.....A-12-20

LETTER TO COMM. GOLDBERG.....A-21-46

TABLE OF AUTHORITIES

1.) POLLOCK V. FARMERS' LOAN AND TRUST COMPANY, 157 U.S. 429(1 895), REHEARING 158 U.S. 601

2.) CORN ET AL V. FORT, 170 TENN. 377, 385, 95 S.W. 2d 620,623, 1 06 A.L.R. 647.

3.) LONAS V. STATE, 50 TENN. 287, 307

4.) JACK COLE CO. V. MACFARLAND, 337 S.W. 2d 453, 455-456 (TENN. 1960)

5.) REDFIELD V. FISHER, 292 P. 813, 819 (OREGON 1930)

6.) MURDOCK V. PENNSYLVANIA, 31 9 U.S. 105, 113(1943)

7.) HALE V. HENKEL, 201 U.S. 43, at 74 (1906)

8.) BRUSHABER V. UNION PACIFIC R.R. CO., 240 U.S.1 (1916)

9.) STANTON V. BALTIC MINING CO., 240 U.S. 103(1916)

10.) FLINT V. STONE TRACY CO., 220 U.S. 107, (1911)

11.) EISNER V. MACOMBER, 252 U.S. 189, 205-206(1920)

12.) TYLER V. U.S., 281 U.S. 497, AT PAGE 502 (1930)

13.) U.S. V. DAVIS, 370 U.S. 65, 67 (1962)

14.) C.I.R. V. TRUSTEES OF L. INV. ASS'N., 100 F.2d 18, AT 29, (1938)

15.) HIGLEY V. C.I.R., 69 F.2d 160, AT 162-163 (EIGHTH CIRCUIT, 1934)

16.) BOTTA V. SCANLON, 288 F.2d 504, 508, (2ND CIR. 1 961)

17.) MILLER V. STANDARD NUT MARGARINE CO., 284 U.S. 498 (1932)

18.) ARTICLE I, U.S. CONSTITUTION

19.) BILL OF RIGHTS, U.S. CONSTITUTION

20.) SIXTEENTH AMENDMENT, U.S. CONSTITUTION

21.) CONSTITUTION OF CALIFORNIA, ARTICLE I, SEC. I

22.) 48 AM JUR 2d, SECTION 2, PAGE 80

23.) HOUSE CONGRESSIONAL RECORD, MARCH 27, 1943, PAGE 2580.

24.) INTERNAL REVENUE CODE, ESPECIALLY SECTIONS 61, 62, 63, 441(b), 1313(b), 7701(a)(14), 1(a),6012, 6001, 6011(a), 7201, 7203 and 7205.

25.) CONGRESSIONAL RESEARCH SERVICE, REPORT NO. 84-168A, 784/725, & NOTE 4

IN THE

SUPREME COURT OF THE UNITED STATES

NO.

JOHN G. SAVERS,

PETITIONER

V.

COMMISSIONER OF INTERNAL REVENUE, ET AL.,

RESPONDENTS

PETITION FOR A WRIT OF CERTIORARI TO THE U.S. COURT OF APPEALS FOR THE CIRCUIT OF THE DISTRICT OF COLUMBIA

PETITION FOR WRIT OF CERTIORARI

THE PETITIONER, JOHN G. SAVERS, RESPECTFULLY PRAY THAT A WRIT OF CERTIORARI ISSUE TO REVIEW THE ORDER AND OPINION OF THE U.S. COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA ENTERED ON JULY 31, 1991.

OPINIONS BELOW

THE ORDERS OF THE U.S. COURT OF APPEALS FOR THE CIRCUIT OF THE DISTRICT OF COLUMBIA ENTERED JULY 31, 1991, AND SUBSEQUENT ORDER ENTERED AUGUST 20, 1991, AND THE PRIOR JUDGMENT, ENTERED MAY 31, 1991; AND THE ORDER OF THE U.S. DISTRICT COURT FOR THE DISTRICT OF COLUMBIA ARE SET OUT IN THE APPENDIX HERETO. ALL DECISIONS ARE REPORTED.

JURISDICTION

THE JURISDICTION OF THE U.S. SUPREME COURT TO REVIEW THIS DECISION OF THE U.S. COURT OF APPEALS IS CONFERRED BY ARTICLE III, SECTION 2 OF THE U.S. CONSTITUTION, AS THE MATTER IN DISPUTE INVOLVES CONSTITUTIONAL LAW, SUPREME COURT DECISIONS BASED THEREON, AND STATUTORY LAW BASED THEREON.

CONSTITUTIONAL PROVISIONS

1.) ARTICLE I, SEC. 2: REPRESENTATIVES AND DIRECT TAXES SHALL BE APPORTIONED AMONG THE SEVERAL STATES..

2.) ARTICLE I, SEC. 7: ALL BILLS FOR RAISING REVENUE SHALL ORIGINATE IN THE HOUSE OF REPRESENTATIVES...

3.) ARTICLE I, SEC. 8: THE CONGRESS SHALL HAVE POWER TO LAY AND COLLECT TAXES, DUTIES, IMPOSTS AND EXCISES...BUT ALL DUTIES, IMPOSTS AND EXCISES SHALL BE UNIFORM THROUGHOUT THE UNITED STATES...

4.) ARTICLE I, SEC. 8: TO MAKE ALL LAWS WHICH SHALL BE NECESSARY AND PROPER FOR CARRYING INTO EXECUTION THE FOREGOING POWERS...

5.) ARTICLE I, SEC. 9: NO BILL OF ATTAINER OR EX POST FACTO LAW SHALL BE PASSED.

6.) ARTICLE I, SEC. 9: NO CAPITATION, OR OTHER DIRECT TAX SHALL BE LAID, UNLESS IN PROPORTION TO THE CENSUS OR ENUMERATION HEREINBEFORE DIRECTED TO BE TAKEN.

7.) ARTICLE I, SEC. 9: NO TAX OR DUTY SHALL BE LAID ON ARTICLES EXPORTED FROM ANY STATE.

8.) ARTICLE I, SEC. 9: NO PREFERENCE SHALL BE GIVEN BY ANY REGULATION OF COMMERCE OR REVENUE TO PORTS OF ONE STATE OVER THOSE OF ANOTH; NOR SHALL VESSELS BOUND TO, OR FROM, ONE STATE, BE OBLIGED TO ENTER, CLEAR, OR PAY DUTIES IN ANOTHER.

9.) ARTICLE I, SEC. 9: NO MONEY SHALL BE DRAWN FROM THE TREASURY, BUT IN CONSEQUENCE OF APPROPRIATIONS MADE BY LAW; AND A REGULAR STATEMENT AND ACCOUNT OF THE RECEIPTS AND EXPENDITURES OF ALL PUBLIC MONEY SHALL BE PUBLISHED FROM TIME TO TIME.

10.) ARTICLE I, SEC. 10: NO STATE SHALL...EMIT BILLS OF CREDIT...LAY ANY IMPOSTS OR DUTIES ON IMPORTS OR EXPORTS, EXCEPT...NECESSARY...NET PRODUCE... SHALL BE FOR THE USE OF THE TREASURY OF THE UNITED STATES...

11.) IN POLLOCK V. FARMERS' LOAN AND TRUST COMPANY, 1 57 U.S. 429 (1895), REHEARING 158 U.S. 601 (1895), THE SUPREME COURT STRUCK DOWN THE INCOME TAX ACT OF 1894. 28 STAT. 509. THE 1 894 ACT IMPOSED A FEDERAL INCOME TAX ON: THE GAINS, PROFITS, AND INCOME RECEIVED IN THE PRECEDING CALENDAR YEAR BY EVERY

CITIZEN OF THE UNITED STATES...WHETHER SAID GAINS, PROFITS, OR INCOME BE DERIVED FROM ANY KIND OF PROPERTY, RENTS, INTEREST, DIVIDENDS, OR SALARIES, OR FROM ANY PROFESSION, TRADE, EMPLOYMENT, OR VOCATION CARRIED ON IN THE UNITED STATES OR ELSEWHERE....

12.) IN CORN ET AL. V. FORT, 170 TENN. 377, 385, 95 S.W. 2d 620, 623, 106 A.L.R. 647, THE TENNESSEE SUPREME COURT HELD: "A PRIVILEGE IS WHATEVER BUSINESS, PURSUIT, OCCUPATION, OR VOCATION, AFFECTING THE PUBLIC, THE LEGISLATURE CHOOSES TO DECLARE AND TAX AS SUCH."

13.) IN LONAS V. STATE, 50 TENN. 287, 307, THE COURT HELD: "PRIVILEGES ARE SPECIAL RIGHTS, BELONGING TO THE INDIVIDUAL OR CLASS, AND NOT TO THE MASS; PROPERLY, AN EXEMPTION FROM SOME GENERAL BURDEN OBLIGATION OR DUTY; A RIGHT PECULIAR TO SOME INDIVIDUAL OR BODY."

14.) IN JACK COLE CO. V. MACFARLAND, 337 S.W. 2d 453, 455-456 (TENN. 1960) THE COURT HELD: "SINCE THE RIGHT TO RECEIVE INCOME OR EARNINGS IS A RIGHT

BELONGING TO EVERY PERSON, THIS RIGHT CANNOT BE TAXED AS A PRIVILEGE."

15.) CONSTITUTION OF CALIFORNIA, ARTICLE I, SEC. 1: ALL PEOPLE ARE BY NATURE FREE AND INDEPENDENT AND HAVE INALIENABLE RIGHTS. AMONG THESE ARE ENJOYING AND DEFENDING LIFE AND LIBERTY, ACQUIRING, POSSESSING, AND PROTECTING PROPERTY, AND PURSUING AND OBTAINING SAFETY, HAPPINESS, AND PRIVACY.

16.) THE INDIVIDUAL, UNLIKE THE CORPORATION, CANNOT BE TAXED FOR THE MERE PRIVILEGE OF EXISTING. THE CORPORATION IS AN ARTIFICIAL ENTITY WHICH OWES ITS EXISTENCE AND CHARTER POWERS TO THE STATE; BUT THE INDIVIDUALS' RIGHTS TO LIVE AND OWN PROPERTY ARE NATURAL RIGHTS FOR THE ENJOYMENT OF WHICH AN EXCISE CANNOT BE IMPOSED. REIFIELD V. FISHER, 292 P. 813, 819 (OREGON, 1930)

17.) A STATE MAY NOT IMPOSE A CHARGE FOR THE ENJOYMENT OF A RIGHT GRANTED BY THE FEDERAL CONSTITUTION. MURDOCK V. PENNSYLVANIA, 319 U.S. 105, 113, (1943)

18.) THE ENUMERATION IN THE CONSTITUTION, OF CER-

TAIN RIGHTS, SHALL NOT BE CONSTRUED TO DENY OR DISPARAGE OTHERS RETAINED BY THE PEOPLE.

U.S. CONSTITUTION, NINTH AMENDMENT

19.) THE RIGHT TO LABOR AND ITS PROTECTION FROM UNLAWFUL INTERFERENCE IS A CONSTITUTIONAL AS WELL AS A COMMON-LAW RIGHT. EVERY MAN HAS A NATURAL RIGHT TO THE FRUITS OF HIS OWN INDUSTRY.

48 AM JUR 2d, SECTION 2, PAGE 80.

20.) HE OWES NOTHING TO THE PUBLIC SO LONG AS HE DOES NOT TRESPASS UPON THEIR RIGHTS.

HALE V. HENKEL, 201 U.S. 43, AT 74 (1906)

21.) THE CONGRESS SHALL HAVE POWER TO LAY AND COLLECT TAXES ON INCOME, FROM WHATEVER SOURCE DERIVED, WITHOUT APPORTIONMENT AMONG THE SEVERAL STATES, AND WITHOUT REGARD TO ANY CENSUS OR ENUMERATION.

U.S. CONSTITUTION, SIXTEENTH AMENDMENT.

22.) BRUSHABER V. UNION PACIFIC R.R. CO., 240 U.S.1, HELD THAT THE SIXTEENTH AMENDMENT, AS CORRECTLY INTERPRETED, AND THE SO-CALLED "INCOME" TAX ARE CONSTITUTIONAL BECAUSE THEY ARE RESTRICTED TO THE CLASSIFICATION OF INDIRECT TAXES.

23.) IN STANTON V. BALTIC MINING CO., 240 U.S. 103, HELD THAT THE SIXTEENTH AMENDMENT CONFERRED NO NEW POWER OF TAXATION BUT SIMPLY PROHIBITED THE POWER OF INCOME TAXATION FROM BEING TAKEN OUT OF THE CATEGORY OF INDIRECT TAXATION (STANTON CASE AT PAGE 112).

24.) IN FLINT V. STONE TRACY CO., 220 U.S. 107, THE COURT HELD THAT INDIRECT TAXES ARE NEVER UPON ANY KIND OF PROPERTY, MONEY OR OR OTHERWISE, BUT ONLY UPON ACTIVITIES, IN WHICH THE RESULTING INCOME IS MERELY REFERRED TO FOR THE PURPOSE OF MEASURING THE TAX ON THE TAXABLE ACTIVITY. AND "INCOME" TAXES ARE ONLY NAMED SUCH BECAUSE THE INCOME CONNECTED WITH THE TAXABLE ACTIVITY IS SIMPLY AND CONVENIENTLY USED AS THE STANDARD OR YARDSTICK BY WHICH THE TAX UPON SAID ACTIVITIES IS MEASURED.

25.) THE INCOME TAX IS, THEREFORE, NOT A TAX ON INCOME AS SUCH. IT IS AN EXCISE TAX WITH RESPECT TO CERTAIN ACTIVITIES AND PRIVILEGES WHICH IS MEASURED BY REFERENCE TO THE INCOME WHICH THEY PRODUCE. THE INCOME IS NOT THE SUBJECT OF THE TAX: IT IS THE BASIS FOR DETERMINING THE AMOUNT OF TAX.

HOUSE CONGRESSIONAL RECORD, MARCH 27, 1943, PAGE 2580.

26.) THE SIXTEENTH AMENDMENT MUST BE CONSTRUED IN CONNECTION WITH THE TAXING CLAUSES OF THE ORIGINAL CONSTITUTION AND THE EFFECT ATTRIBUTED TO THEM BEFORE THE AMENDMENT WAS ADOPTED.

EISNER V. MACOMBER, 252 U.S. 189, 205-206 (1920)

27.) A TAX LAID UPON THE HAPPENING OF AN EVENT, AS DISTINGUISHED FROM ITS TANGIBLE FRUITS, IS AN INDIRECT TAX.... TYLER V. U.S., 281 U.S. 497, AT 502,

28.) THE DETERMINATION OF THE INCOME TAX CONSEQUENCES OF THE STOCK TRANSFER DESCRIBED ABOVE IS BASICALLY A TWO-STEP ANALYSIS: (1) WAS THE TRANSACTION A TAXABLE EVENT? (2) IF SO, HOW MUCH TAXABLE GAIN RESULTED THEREFROM? U.S. V. DAVIS, 370 U.S. 65, 67 (1962)

29.) THE INTERNAL REVENUE CODE. (SEE DISCUSSION IN "LETTER TO COMMISSIONER GOLDBERG" IN APPENDIX)

30.) SINCE THE STATUTORY DEFINITION OF "TAXPAYER" IS EXCLUSIVE, THE FEDERAL COURTS DO NOT HAVE THE POWER TO CREATE NON STATUTORY TAXPAYERS FOR THE PURPOSE OF APPLYING THE PROVISIONS OF THE REVENUE ACTS;.... C.I.R. V. TRUSTEES OF L. INV. ASS'N., 100 F.2d 18, at 29, (1 938).

31.) THE UNITED STATES CONSTITUTION DIVIDES ALL TAXES INTO TWO CLASSIFICATIONS; DIRECT TAXES AND INDIRECT TAXES. DIRECT TAXES MUST BE LEVIED ACCORDING TO THE RULE OF APPORTIONMENT AND INDIRECT TAXES MUST BE LEVIED ACCORDING TO THE RULE OF UNIFORMITY. (C.R.S., PAGE 1). THERE ARE TWO TYPES OF DIRECT TAXES THAT THEREFORE HAVE TO BE APPORTIONED: TAXES ON PROPERTY (REAL OR PERSONAL) AND "CAPITATION" TAXES (HEAD TAXES). CONGRESS HAS IN THE PAST LEVIED TAXES ON PROPERTY. (C.R.S., PAGE 2). CONGRESS HAS NEVER ENACTED A "HEAD TAX". (C.R.S., PAGE 2). ALL TAXES WHICH ARE NOT DIRECT ARE INDIRECT AND SUBJECT TO THE RULE OF UNIFORMITY. (C.R.S., PAGE 2). THE SUPREME COURT, IN A DECISION WRITTEN BY CHIEF JUSTICE WHITE, FIRST NOTED THAT THE SIXTEENTH AMENDMENT DID NOT AUTHORIZE ANY NEW TYPE OF TAX, OR DID IT REPEAL OR REVOKE THE TAX CLAUSES OF ARTICLE I OF THE CONSTITUTION, QUOTED ABOVE. DIRECT TAXES WERE, NOTWITHSTANDING THE ADVENT OF THE SIXTEENTH AMENDMENT, STILL SUBJECT TO THE RULE OF APPORTIONMENT AND INDIRECT TAXES WERE STILL SUBJECT TO THE RULE OF UNIFORMITY. RATHER, THE COURT FOUND THAT THE SIX-

TEENTH AMENDMENT SOUGHT TO RESTRAIN THE COURT FROM VIEWING AN INCOME TAX AS A DIRECT TAX BECAUSE OF ITS CLOSE EFFECT ON THE UNDERLYING PROPERTY. (C.R.S., PAGE 5).

CONGRESSIONAL RESEARCH SERVICE, REPORT NO. 84-1 68A, 784/725, TITLED "SOME CONSTITUTIONAL QUESTIONS REGARDING THE FEDERAL INCOME TAX LAWS", DATED MAY 25, 1979, AND UPDATED SEPTEMBER 26, 1984. THE C.R.S. WAS WRITTEN BY HOWARD ZARITSKY, LEGISLATIVE ATTORNEY OF THE AMERICAN LAW DIVISION OF THE CONGRESSIONAL RESEARCH SERVICE. IT WAS UPDATED BY JOHN R. LUCKEY, LEGISLATIVE RESEARCH ASSISTANT OF THE AMERICAN LAW DIVISION OF THE CONGRESSIONAL RESEARCH SERVICE.

32.) NOTE 4, PAGE 2580 OF THE 1943 HOUSE CONGRESSIONAL RECORD OF MARCH 27, 1943: IF THE TAX SHOULD BE CONSTRUED AS A TAX ON INCOME AS A SPECIFIC FUND THE DISAPPEARANCE OF THE FUND BEFORE THE DATE OF ASSESSMENT WOULD PREVENT THE COLLECTION OF THE TAX.

33.) (L)IABILITY FOR TAXATION MUST CLEARLY APPEAR. HIGLEY V. C.I.R., 69 F.2d 1 60 AT 1 62-163 (8TH CIR.)

34.) (A) REASONABLE CONSTRUCTION OF THE TAXING STAT-

UTES DOES NOT INCLUDE VESTING ANY TAX OFFICIAL WITH ABSOLUTE POWER OF ASSESSMENT AGAINST INDIVIDUALS NOT SPECIFIED IN THE STATUTES AS PERSONS LIABLE FOR THE TAX WITHOUT AN OPPORTUNITY FOR JUDICIAL REVIES OF THIS STATUS BEFORE APPELLATION OF "TAXPAYER" IS BESTOWED UPON THEM AND THEIR PROPERTY IS SEIZED AND SOLD. A FORTIORI IS THE CASE WHERE THE LIABILITY IS ASSERTED BY WAY OF A PENALTY FOR A WILLFUL ACT. BOTTA V. SCANLON, 288 F.2d 504, 508 (2ND CIR. 1961).

35.) NONTAXPAYER AFFIDAVIT, MAILED TO COMMISSION-GOLDBERG (I.R.S.) AND OTHER INTERESTED PARTIES ON MARCH 15, 1991.

36.) LETTER TO COMMISSIONER GOLDBERG, DATED MARCH 28, 1991, AN MAILED MARCH 29, 1991.

37) ANTI-INJUNCTION ACT, RESTATED IN 26 U.S.C. 7421, DOES NOT STOP A SUIT REGARDING THE TAKING OF MONEY UNDER THE GUISE OF SUPPOSEDLY "COLLECTING TAXES" (SEE MILLER V. STANDARD NUT MARGARINE CO., 284 U.S. 498 (1932); BOTTA V. SCANLON, 288 F.2d 504, 2ND CIR., 1961)

STATEMENT OF THE CASE

PETITIONER OWES NO "INCOME" TAX, AS HE ISN'T ENGAGED IN ANY REVENUE TAXABLE ACTIVITY, OR EVENT. HE HAS NO "TAX YEAR" NOR ANY "TAXABLE INCOME". HE IS NOT A "TAXPAYER" AND IS NOT WITHIN THE PURVIEW OF THE INTERNAL REVENUE CODE. YET, THE I.R.S. INSISTS THAT HE OWES "INCOME" TAX AND HAS DEMANDED MONEY, LAID FINES & PENALTIES, AIED INTERESTS, UDITED 12 OF THE LAST 13 YEARS, THREATENED LEVIES & LIENS, INTERROGATED BUSINESS ASSOCIATES, POSTAL EMPOLYEES, AND HIS RELATIVES, AND CARRIED ON A CRIMINAL INVESTIGATION WHICH MAY HAVE BEEN INITIATED AS EARLY AS 1978, AND THEY HAVE THREATENED CRIMINAL INDICTMENT. IN 1984, MID-MARCH, AT 9:00 A.M., AN I.R.S. AGENT TELEPHONED SAVERS AT HIS HOME (FULLY AWARE THAT APPELLANT TYPICALLY QUIT WORK ABOUT 5:00 A.M. AND WOULD NOT GET TO SLEEP BEFORE 6:00 A.M.) AND PROCEEDED TO INTERROGATE HIM WITHOUT GIVING A MIRANDA WARNING IN VIOLATION OF THE PREVAILING, COURT-DIRECTED STANDARD AT THE TIME. AS SAVERS HAD AN UNLISTED, UNPUBLISHED TELEPHONE

NUMBER, HE INFERRED THAT THE NUMBER HAD BEEN INTIMIDATED OUT OF A BUSINESS ASSOCIATE, MOST PROBABLY SAVERS' LANDLORD. THESE EVENTS SPURRED SAVERS TO BRING A CIVIL SUIT AGAINST THE RESPONSIBLE PARTIES. AS THE UNLAWFUL ATTACKS AGAINST SAVERS HAVE BEEN ON-GOING, HE HAS DEFENDED HIMSELF (WITH OTHER CIVIL SUITS). PETITIONER SAVERS BELIEVES THAT SELF-DEFENSE IS BOTH A NATURAL RIGHT AND A CONSTITUTIONAL one.

ALTHOUGH PETITIONER SAVERS' SUITS HAVE BEEN DISMISSED AS "FRIVOLOUS AND WITHOUT MERIT," NEVERTHELESS ONE STRAIN, OR LINE, OF HIS ARGUMENTS HAS BEEN IGNORED. PETITIONER NEVER UNDERSTOOD HOW THIS COULD BE ALLOWED AND, HENCE, HE CONTINUED TO DEFEND HIMSELF AGAINST ON-GOING I.R.S. ATTACKS BY INITIATING NEW CIVIL SUITS, UTILIZING THE UNANSWERED LINE OF ARGUMENT. WRONGHEADEDLY, PETITIONER ALSO USED SOME OTHER ARGUMENTS WHICH, UNKNOWN TO SAVERS AT THE TIME, WERE FLAWED, BECAUSE HE IMAGINED THAT THE MORE ARGUMENTS ONE UTILIZED IN THE SUIT, THE STRONGER THE SUIT WOULD BE. ATTORNEYS FOR THE I.R.S. NATURALLY IGNORED

PETITIONER'S MAIN LINE OF ARGUMENT AND CONCENTRATED ON THE WEAKER AND, AS IT HAPPENED, FLAWED ARGUMENTS. NEVERTHELESS, PETITIONER'S MAIN ARGUMENT HAS NEVER BEEN MET BY THE OTHER SIDE. THE COURTS HAVE GIVEN THE OTHER SIDE AN EASY RIDE.

THE HEART OF PETITIONER SAVERS' ARGUMENT IS THAT THE SIXTEENTH AMENDMENT AUTHORIZES AN INDIRECT TAX. THE SUBJECT OF THE SIXTEENTH AMENDMENT IS NOT STATED, PER SE, IN THE WORDING OF THIS AMENDMENT. THE SO-CALLED "INCOME" TAX IS AN INDIRECT EXCISE RELATING TO REVENUE TAXABLE ACTIVITIES WHICH ALSO INCLUDES THE EXERCISE OF TAXABLE PRIVILEGES, WITH THE RESULTING INCOME DERIVED FROM THESE ACTIVITIES BEING USED TO MEASURE THE TAX. APPELLANT SAVERS HAS STATED THAT HE HAS NO "REVENUE TAXABLE INCOME" AND IS NOT A "TAX-PAYER". PETITIONER SAVERS BELONGS TO THE CATEGORY, "NONTAXPAYER."

IT WOULD SEEM OBVIOUS THAT SOME SORT OF FACTS RELATING TO A REVENUE TAXABLE ACTIVITY MUST BE ALLEGED IN ANY FORMS WHICH CONSTITUTE A QUASI-INDICTMENT, SUCH AS AN I.R.S. ASSESSMENT OR I.R.S. LIEN, IN ORDER TO SUPPORT ANY OF THE AFOREMENTIONED LEGAL CON-

CLUSIONS, INCLUDING "GROSS INCOME", "TAXABLE INCOME", "OBLIGATED TO PAY", AND/OR "REQUIRED BY LAW" (TO FILE RETURNS). CLEARLY, TO STATE AN AMOUNT OF MONEY EARNED BY PETITIONER IS POINTLESS, BY ITSELF; AFTER ALL, THE INCOME IS NOT THE SUBJECT OF THE TAX. IT IS MERELY THE MEASURE OF THE TAX. THE MERE FACT THAT AN INDIVIDUAL HAS MONEY IN HIS POCKET IS NOT SUFFICIENT TO CONCLUDE THAT HE ROBBED A BANK. BY THE SAME TOKEN, THE MERE FACT THAT AN INDIVIDUAL HAS RECEIVED EARNINGS OR INCOME IS NOT SUFFICIENT TO CONCLUDE THAT THE PERSON WAS ENGAGED IN A REVENUE TAXABLE ACTIVITY, OR EVENT. THUS, THIS FACT IS NOT SUFFICIENT TO CONCLUDE THAT THE INDIVIDUAL IS "OBLIGATED TO PAY" OR "REQUIRED TO FILE". THE MISSING INGREDIENT IS AN ALLEGATION THAT THE PERSON WAS INVOLVED IN SOME SORT OF ACTIVITY THAT IS TAXABLE FOR REVENUE PURPOSES.

AT THE CORE OF PETITIONER'S CIVIL SUIT <u>IS THE FACT</u> THAT HE IS NOT WITHIN THE PURVIEW OF THE INTERNAL REVENUE CODE, AND YET THE I.R.S. HAS ARBITRARILY ASSIGNED HIM TO THE CATEGORY OF "TAX PAYER" AND THEN UNLAWFULLY ASSESSED AN "INCOME" TAX. IF AN IN-

DIVIDUAL IS NOT SUBJECT TO THE TAX, THERE CAN BE NO COLLECTION OF A TAX. IF THE INDIVIDUAL IS NOT SUBJECT TO THE TAX, THERE CAN BE NO VALID LIEN, NO VALID LEVY, NO VALID ASSESSMENT, NO VALID PROPOSED ASSESSMENT, AND NO VALID SUMMONS OF RECORDS. JUST BECAUSE A DOCUMENT IS CALLED AN ASSESSMENT, DOES NOT MAKE IT AN ASSESSMENT. JUST BECAUSE A DOCUMENT IS CALLED A SUMMONS, DOES NOT MAKE IT A SUMMONS. IF THE INDIVIDUAL IS NOT SUBJECT TO THE TAX, ANYTHING A TAX COLLECTION AGENCY DOES, OR ANYTHING A COURT DOES, TO SUCH AN INDIVIDUAL UNDER THE REVENUE LAWS IS INVALID, NULL AND VOID. IT IS AN UNLAWFUL AND UNCONSTITUTIONAL MISAPPLICATION OF THE REVENUE LAWS AGAINST ONE WHO IS NEITHER SUBJECT TO NOR LIABLE FOR SUCH INDIRECT TAXES. SUCH MISAPPLICATION OF THE REVENUE LAWS IS TRULY EXTORTION.

WHEN SILBERMAN, BUCKLEY AND WILLIAMS, CIRCUIT JUDGES, UNITED STATES COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA, IN THE CASE OF JOHN G. SAVERS V. COMMISSIONER OF INTERNAL REVENUE SERVICE (NO. 90-5137), ISSUED THEIR ORDER ON JULY 31, 1991, THEY STATED

AMONGST OTHER THINGS THAT "APPELLANT HAS PRESENTED NO NEW FACTUAL OR LEGAL ISSUES WHICH WARRANT REHEARING." THIS COMMENT OF THEIRS HAS TWO LOGICAL INTERPRETATIONS. (1) THESE JUDGES DO NOT UNDERSTAND THE CONSTITUTION AND STATUTORY LAW AS IT APPLIES TO TAXES OR (2) THEY UNDERSTAND THE CONSTITUTION AND STATUTORY LAW AS IT APPLIES TO TAXES BUT HAVE ENTERRED INTO A CRIMINAL CONSPIRACY WITH ELEMENTS OF THE U.S. DEPARTMENT OF JUSTICE AND THE INTERNAL REVENUE SERVICE TO MISAPPLY TAX LAW SO AS TO VIOLATE PETITIONER'S CONSTITUTIONALLY GUARANTEED RIGHTS, INCLUDING HIS UNALIENABLE RIGHT TO LAWFULLY ACQUIRE PROPERTY BY ENGAGING IN LAWFUL, INNOCENT AND HARMLESS ACTIVITIES.

IF THE DATA PROVIDED BY PETITIONER SAVERS IN HIS REQUEST FOR A REHEARING WAS NOT PERCEIVED AS A FRESHER, DEEPER EXPOSITION ON THE SUBJECTS OF INDIRECT TAX, "INCOME" TAX, "REVENUE TAXABLE ACTIVITY", AND THE INTERNAL REVENUE CODE, THEN CIRCUIT JUDGES SILBERMAN, BUCKLEY AND WILLIAMS ARE INCOMPETENT TO HOLD THEIR POSITIONS OF POWER. IF THEY DID UNDER-

STAND APPELLANT'S ARGUMENT, THEY CONSCIOUSLY VIOLATED THE LAW BY RULING AGAINST APPELLANT. IF THESE JUDGES UNDERSTOOD THAT APPELLANT SAVERS HAD NOT ENGAGED IN ANY REVENUE TAXABLE ACTIVITY AND IF THESE JUDGES DECIDED TO ACQUIESCE TO THE "CHICKEN-LITTLE" WHISPERS OF THE DEPARTMENT OF JUSTICE/TAX DIVISION AND INTERNAL REVENUE AGENCY BY DISMISSING APPELLANT'S CIVIL SUIT ON PROCEDURAL GROUNDS, WHY WOULD THEY AGREE TO THE MEAN-SPIRITED, VINDICTIVE TAX DIVISION DEMAND THAT SAVERS BE CUDGELLED BY A STIFF FINE (NOT FROM THE PERSPECTIVE OF $100,000+ FEDERAL JUDGES BUT FROM THAT OF DRIVER/MESSENGER)? IF THEY UNDERSTOOD THAT THE I.R.S. WAS ATTEMPTING TO SEIZE PROPERTY UNLAWFULLY FROM A MAN WHO WAS NOT ENGAGED IN ANY REVENUE TAXABLE ACTIVITY, WHY WOULD THEY COMPOUND THEIR MISDEED BY LAYING A HEAVY FINE ON THE INNOCENT PARTY AND IMPLICITLY BIDDING THE AGGRESSIVELY UNLAWFUL PARTY, THE I.R.S., TO CONTINUE TO INFLICT CRIMINAL INJURY AGAINST THE NONTAXPAYER? THE INFERENCE IS THAT THE JUDGES, THEMSELVES, HAVE JOINED THE APPELLEES IN A CONSPIRACY TO REMOVE LEGAL REDRESS FROM THE VICTIMS OF THE I.R.S. AND WHICH SINISTER CON-

SPIRACY HAS THE EFFECT OF PROMOTING ADDITIONAL, FUTURE CRIMINAL ACTS BY THE I.R.S.

ULTIMATELY, THE DEPARTMENT OF JUSTICE/TAX DIVISION DESIRES AND MEANS TO OBTAIN AN ORDER FROM THE FEDERAL COURTS BARRING PETITIONERS SUCH AS SAVERS FROM FILING ANY FUTURE LAWSUITS. IF ONE ENVISIONS A FOOTBALL PLAYER MAKING A SENSATIONAL CATCH OF THE PASSED FOOTBALL, BUT OUT OF BOUNDS, A ND IF ONE ENVISIONS THE FIELD JUDGE RULING THAT THE PASS WAS RECEIVED OUT OF BOUNDS AND, HENCE, INCOMPLETE AND THAT THE FOOTBALL PLAYER WHO CAUGHT THE PASS OUT OF BOUNDS WAS PROHIBITED FROM EVER PLAYING FOOTBALL AGAIN AND THAT SUCH PLAYER WOULD HAVE TO PAY A HEAVY FINE FOR HIS INFRACTION, ONE HAS A GOOD IDEA OF WHAT AN INJUSTICE IS BEING INFLICTED BY SUCH CONSPIRACIES IN OUR COURTS OF LAW AGAINST CITIZENS WHO ARE NOT "TAXPAYER", AS DEFINED BY LAW.

ARGUMENT

PETITIONER RELIES UPON RULE 10.1(a), TO WIT: "WHEN A UNITED STATES COURT OF APPEALS HAS RENDERED A DE-

CISION IN CONFLICT WITH...; OR HAS SO FAR DEPARTED FROM THE ACCEPTED AND USUAL COURSE OF JUDICIAL PROCEEDINGS, OR SANCTIONED SUCH A DEPARTURE BY A LOWER COURT, AS TO CALL FOR AN EXERCISE OF THIS COURT'S POWER OF SUPERVISION." THE LOWER COURTS HAVE IGNORED CONSTITUTIONAL LAW IN REGARD TO TAXES (SEE CONSTITUTIONAL PROVISIONS, PAGES 3-4, POINTS 1-10). THE LOWER COURTS HAVE IGNORED SUPREME COURT DECISIONS WHICH ARE BOTH RELEVANT AND BINDING (SEE CONSTITUTIONAL PROVISIONS, PAGES 4, 6, 7, 8, & 9, POINTS 11, 17, 20, 22, 23, 24, 26, 27, & 28). THE LOWER COURTS HAVE IGNORED RELEVANT AND WISE DECISIONS OF STATE COURTS AND STATE CONSTITUTIONS (SEE CONSTITUTIONAL PROVISIONS, PAGES 5, 6, POINTS 12, 13, 14, 15, & 16). THE LOWER COURTS HAVE IGNORED OTHER LOWER COURT DECISIONS RELEVANT TO TAXES, PRIVILEGES AND PROPERTY (SEE CONSTITUTIONAL PROVISIONS, PAGES 9, 11, & 12, POINTS 30, 33, 34, & 37). THE LOWER COURTS HAVE IGNORED SUCH AUTHORITIES AS MAY BE FOUND IN PEER FEDERAL BRANCHES AND LEGAL/ACADEMIC CIRCLES OF DISTINCTION (SEE CONSTITUTIONAL PROVISIONS, PAGES 7, 8, 10, 11, & 12,

POINTS 19, 25, 31, 32, 35, & 36). THE LOWER COURTS HAVE IGNORED THE IMPORTANT DOCUMENTS SUBMITTED BY PETITIONER (SEE CONSTITUTIONAL PROVISIONS, PAGE 12, POINTS 35 & 36). PETITIONER ASSERTS THAT THE ABOVE DECISIONS, WHEN FOCUSED UPON THE OBJECTIVE FACT THAT HE IS NOT ENGAGED IN ANY REVENUE TAXABLE ACTIVITY AND, HENCE, IS NOT A "TAXPAYER", MAKES THE DECISION THE LOWER COURTS MANIFESTLY WRONG AS TO LAW. IF THE LOWER COURTS ARE DISMISSING THE SAVERS PETITIONS STRICTLY ON PROCEDURAL GROUNDS SUCH AS SERVICE, THESE COURTS SHOULD SO INDICATE SO THAT THE PETITIONER, SAVERS, CAN REFILE HIS ACTION TO ACCORD WITH PROCEDURAL RULES. CLEARLY, THE LAYING OF FINES AND PENALTIES IS UNWARRANTED, AS THE PETITIONER IS THE VICTIM OF AN INDISPUTABLY LAWLESS ATTEMPT BY FEDERAL AGENTS TO SEIZE PETITIONER SAVERS' PROPERTY AND, IN THAT LAWLESS PROCESS, TO EXACT ANCILLARY DAMAGE BY MEANS OF HARASSMENT, PSYCHOLOGICAL WARFARE AND SUCH. IT IS SHAMEFUL.

CONCLUSION

NONTAXPAYER SAVERS HAS ATTEMPTED TO HAVE HIS CASE REHEARD BY U.S. COURT OF APPEALS FOR CIRCUIT OF THE DISTRICT OF COLUMBIA. PETITIONER SAVERS SEEKS AN INJUNCTION TO STOP THE UNLAWFUL TAKING OF PROPERTY WHICH IS BEING THREATENED UNDER THE GUISE, PRETEXT, SHAM AND SUBTERFUGE OF SUPPOSEDLY "COLLECTING TAXES". THE ANTI-INJUNCTION ACT DOES NOT STOP A SUIT REGARDING THE TAKING OF MONEY UNDER THE GUISE OF SUPPOSEDLY "COLLECTING TAXES".(SEE PAGE 12, POINT 37). PETITIONER SAVERS HAS RECEIVED IN THE PAST FROM THE I.R.S. INVALID DOCUMENTS WHICH WERE MERELY CALLED ASSESSMENTS, AS THESE DOCUMENTS HAVE NO FACTUAL BASIS TO SUPPORT THEM. AS PREVIOUSLY STATED, IF AN INDIVIDUAL IS NOT SUBJECT TO THE "INCOME" TAX, ANYTHING A TAX COLLECTION AGENCY DOES, OR ANYTHING A COURT DOES, TO SUCH AN INDIVIDUAL UNDER THE REVENUE LAWS IS INVALID, NULL AND VOID. FOR THE ABOVE REASONS, BUTRESSED BY AUTHORITIES CITED, AFFIDAVIT, AND LETTER, PETITIONER REQUESTS THAT HE BE GIVEN A REHEARING BEFORE DIFFERENT JUDGES ON ISSUES OF LAW.

UNITED STATES COURT OF APPEALS

FOR THE DISTRICT OF COLUMBIA CIRCUIT

NO. 90-5137 SEPTEMBER TERM, 1990

C.A. NO. 89-03468

JOHN SAVERS, FILED MAY 31, 1 991

APPELLANT

V.

COMMISSIONER OF INTERNAL REVENUE

SERVICES, ET AL

APPEAL FROM THE U.S. DISTRICT COURT FOR THE

DISTRICT OF COLUMBIA

BEFORE: SILBERMAN, BUCKLEY, AND WILLIAMS, CIR.J.

JUDGMENT

THIS CASE WAS CONSIDERED ON THE RECORD ON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA, ON THE BRIEFS FILED BY THE PARTIES, AND ON THE MOTIONS AND ADDENDUM FILED BY APPELLANT. THE COURT HAS DETERMINED THAT THE ISSUES PRESENTED OCCASION NO NEED FOR A PUBLISHED OPINION. (SEE D.C. CIR. RULE 1 4(c). IT IS

ORDERED AND ADJUDGED THAT THE ORDER OF DISMISSAL ENTERRED BY THE DISTRICT COURT ON APRIL 23, 1990 BE AFFIRMED FOR THE REASONS STATED IN THE ACCOMPANYING MEMORANDUM. IT IS

FURTHER ORDERED AND ADJUDGED THAT APPELLANT SHOW CAUSE, WITHIN THIRTY DAYS OF THE DATE OF THIS JUDGMENT, WHY HE SHOULD NOT BE ORDERED TO PAY SANCTIONS IN THE AMOUNT OF $ 1,500 TO RECOMPENSE THE GOVERNMENT FOR DEFENDING AGAINST THIS FRIVOLOUS APPEAL. SEE FED. R. APP. P. 38. IT IS

FURTHER ORDERED AND ADJUDGED THAT APPELLANT'S MOTION FOR RELIEF, MOTION TO BAR CERTAIN IRS ACTIONS, AND ADDENDUM TO MOTION TO BAR BE DISMISSED AS MOOT.

THE CLERK IS DIRECTED TO WITHHOLD ISSUANCE OF THE MANDATE HEREIN PENDING RESOLUTION OF THE REMAINDER OF THE APPEAL. THE CLERK IS FURTHER DIRECTED TO SEND A COPY OF THIS JUDGMENT TO APPELLANT BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED, AND BY FIRST CLASS MAIL.

PER CURIAM

NO. 90-5137, SAVERS V. COMMISSIONER OF I.R.S.

MEMORANDUM

JOHN SAVERS APPEALS FROM THE DISMISSAL OF HIS COMPLAINT AGAINST THE COMMISSIONER OF THE INTERNAL REVENUE SERVICE ("IRS") AND IRS AGENT GARY S. WALKER. SAVERS' COMPLAINT, AND HIS BRIEF ON APPEAL, ESSENTIALLY CHALLENGE THE CONSTITUTIONALITY OF THE FEDERAL INCOME TAX. DISMISSAL WAS PROPER AS THE DISTRICT COURT LACKED SUBJECT MATTER JURISDICTION OVER ALL SAVERS' CLAIMS; SAVERS' CLAIMS FOR DAMAGES WERE BARRED BY SOVEREIGN IMMUNITY, HIS REQUEST FOR INJUNCTIVE RELIEF WAS PRECLUDED BY THE ANTI-INJUNCTION ACT, 26 U.S.C. § 7421(a), AND HIS CLAIM FOR A DECLARATORY JUDGMENT WAS IMPERMISSIBLE UNDER THE TAX EXCEPTION TO THE DECLARATORY JUDGMENT ACT, 28 U.S.C. § 2201.

SAVERS NAMED ONLY THE IRS COMMISSIONER AND AGENT WALKER AS DEFENDANTS AND CITED BIVENS V. SIX UNKNOWN FEDERAL NARCOTICS AGENTS, 403 U.S. 388(1971), IN HIS COMPLAINT, SUGGESTING THAT HE SUED THE DEFENDANTS INDIVIDUALLY. THE FACTUAL AND LEGAL BASES

FOR HIS SUIT, HOWEVER, CONFIRM THAT SAVERS MEANT TO SUE THE FEDERAL OFFICERS IN THEIR OFFICIAL CAPACITIES. THE FOUNDATION OF SAVERS' COMPLAINT WAS THAT AGENT WALKER, BY ISSUING A SUMMONS TO RIGGS NATIONAL BANK, AND THE IRS GENERALLY, BY AUDITING HIM AND ATTEMPTING TO COLLECT INCOME TAXES FROM HIM, ACTED ILLEGALLY BECAUSE FEDERAL INCOME TAXES ARE UNCONSTITUTIONAL. ALL OF THESE ACTIONS ARE AUTHORIZED BY THE INTERNAL REVENUE CODE, SEE 26 U.S.C. § 7602, AND WERE PERFORMED IN THE SCOPE OF WALKER'S, AND ANY OTHER UNNAMED AGENTS', OFFICIAL DUTIES.[1]

---

1. WHILE SAVERS NAMED THE IRS COMMISSIONER AS A DEFENDANT, THERE IS NO ALLEGATION OR INDICATION THAT THE COMMISSIONER HAD ANY ACTUAL KNOWLEDGE OF OR PERSONAL INVOLVEMENT IN THE ASSESSMENT OR COLLECTION OF SAVERS' TAXES. IN THESE CIRCUMSTANCES, IT APPEARS EVEN MORE LIKELY THAT IN NAMING THE COMMISSIONER, SAVERS MEANT TO CONVEY HIS INTENTION TO SUE THE IRS OFFICIALLY.

SAVERS' COMPLAINT THEREFORE SEEMS PROPERLY CONSTRUED AS STATING CLAIMS FOR DAMAGES AGAINST THE UNITED STATES.[2]

---

2. INSOFAR AS SAVERS' COMPLAINT MAY BE CONSTRUED AS A BIVENS ACTION AGAINST WALKER AND THE IRS COMMISSIONER INDIVIDUALLY, HIS DAMAGE CLAIM AGAINST WALKER WALKER WOULD BE BARRED BY QUALIFIED IMMUNITY, AND HIS CLAIM AGAINST THE COMMISSIONER WOULD FAIL FOR LACK OF ANY FACTUAL BASIS. THERE IS NO ALLEGATION THAT EITHER DEFENDANT VIOLATED ANY "CLEARLY ESTABLISHED STATUTORY OR CONSTITUTIONAL RIGHTS OF WHICH A REASONABLE PERSON WOULD HAVE KNOWN." HARLOW V. FITZGERALD, 457 U.S. 800, 818 (1982). RATHER, AGENT WALKER WAS ACTING PURSUANT TO STATUTORY AUTHORITY WHICH HAS SURVIVED CONSTITUTIONAL CHALLENGE, SEE UNITED STATES V. EUGE, 444 U.S. 707 (1980) (UPHOLDING CONSTITUTIONALITY OF IRS'S BROAD SUMMONS AUTHORITY UNDER 26 U.S.C. § 7602); DONALDSON V. UNITED STATES, 400 U.S. 517 (1 971) (UPHOLDING THIRD-PARTY SUMMONS PROCEDURES

ABSENT AN EXPLICIT WAIVER, SAVERS' DAMAGE CLAIMS ARE BARRED BY SOVEREIGN IMMUNITY. SEE UNITED STATES V. DALM, 110 S.CT. 1361, 1368 (1990) (HOLDING DISTRICT COURT LACKED JURISDICTION TO HEAR TIME-BARRED SUIT FOR RECOUPMENT OF TAXES, CITING "SETTLED PRINCIPLES OF SOVEREIGN IMMUNITY"). BECAUSE SAVERS CAN CITE NO CONGRESSIONAL AUTHORIZATION FOR HIS SUIT AGAINST THE GOVERNMENT, HIS CLAIMS WERE PROPERLY DISMISSED.

SAVERS' CLAIMS FOR INJUNCTIVE AND DECLARATORY RELIEF WERE BARRED BY THE ANTI-INJUNCTION ACT AND THE DECLARATORY JUDGMENT ACT. THE ANTI-INJUNCTION

UNDER SECTION 7602), AND SAVERS FAILED TO ALLEGE ANY PERSONAL INVOLVEMENT BY THE IRS COMMISSIONER.

ACT PROVIDES THAT "NO SUIT FOR THE PURPOSE OF RESTRAINING THE ASSESSMENT OR COLLECTION OF ANY TAX SHALL BE MAINTAINED IN ANY COURT BY ANY PERSON." 26 U.S.C. § 7421(a). THE DECLARATORY JUDGMENT ACT PROVIDES THAT "(I)N A CASE OF ACTUAL CONTROVERSY WITHIN ITS JURISDICTION, EXCEPT WITH RESPECT TO FEDERAL TAXES,...ANY COURT OF THE UNITED STATES... MAY DECLARE THE RIGHTS AND OTHER LEGAL RELATIONS OF ANY INTERESTED PARTY SEEKING SUCH DECLARATION, WHETHER OR NOT FURTHER RELIEF IS OR COULD BE SOUGHT." 28 U.S.C. § 2201(a). "BY THEIR TERMS, THESE STATUTES CLEARLY BAR (SAVERS') CLAIMS FOR INJUNCTIVE AND DECLARATORY RELIEF" AGAINST WALKER AND THE IRS FOR ACTIONS TAKEN TOWARD ASSESSMENT AND COLLECTION OF HIS PERSONAL INCOME TAXES. SEE FOODSERVICE & LODGING INSTITUTE, INC. V. REGAN, 809 F.2d 842, 844 (D.C. CIR. 1987). THESE RESTRICTIONS CONTROL IN THE ABSENCE OF ANY VALID ATTACKS ON THEIR APPLICATION. CF. EX PARTE YOUNG, 209 U.S. 123 (1908).

UNITED STATES COURT OF APPEALS

FOR THE DISTRICT OF COLUMBIA CIRCUIT

NO. 90-5137 SEPTEMBER TERM,1990

C.A. NO. 89-03468

JOHN SAVERS,

FILED JULY 31,1991

APPELLANT

V.

COMMISSIONER OF INTERNAL REVENUE

SERVICE, ET AL

BEFORE: SILBERMAN, BUCKLEY AND WILLIAMS, CIR.J.

ORDER

UPON CONSIDERATION OF THE COURT'S ORDER TO SHOW CAUSE OF MAY 31, 1 991, THE RESPONSE THERETO, AND THE REQUEST FOR REHEARING INCLUDED THEREIN, IT IS ORDERED THAT THE COURT'S SHOW CAUSE ORDER BE DISCHARGED. IT IS FURTHER ORDERED, ON THE COURT'S OWN MOTION, THAT SANCTIONS BE IMPOSED AGAINST APPELLANT IN THE AMOUNT OF FIVE HUNDRED DOLLARS FOR FILING A FRIVOLOUS APPEAL. SEE FED. R. APP. P. 38. IT IS FURTHER ORDERED THAT APPELLANT'S REQUEST FOR REHEARING OF THIS COURT'S JUDGMENT, WHICH AF-

FIRMED THE DISTRICT COURT'S ORDER OF DISMISSAL, FILED APRIL 23, 1990, BE DENIED. APPELLANT HAS PRESENTED NO NEW FACTUAL OR LEGAL ISSUES WHICH WARRANT REHEARING. THE CLERK IS DIRECTED TO WITHHOLD ISSUANCE OF THE MANDATE HEREIN UNTIL SEVEN DAYS AFTER DISPOSITION OF ANY TIMELY PETITION FOR REHEARING. SEE D.C. CIR. RULE 15.

PER CURIAM

UNITED STATES COURT OF APPEALS

FOR THE DISTRICT OF COLUMBIA CIRCUIT

NO. 90-5137 SEPTEMBER TERM, 1990

C.A. 89-03468

JOHN SAVERS,

APPELLANT

FILED AUG. 20, 1991

V.

COMMISSIONER OF INTERNAL REVENUE SERVICE, ET AL.

ORDER

IT IS ORDERED, BY THE COURT, SUA SPONTE, THAT THE MANDATE OF THIS COURT, INADVERTENTLY ISSUED ON AUGUST 12, 1991, BE, AND HEREBY IS, RECALLED. THE CLERK OF THE DISTRICT COURT IS REQUESTED TO RETURN THIS MANDATE AS PROMPTLY AS POSSIBLE.

FOR THE COURT:

CONSTANCE L. DUPRE, CLERK

BY: VALERIE WILLIAMS

DEPUTY CLERK

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

JOHN G. SAVERS,

PLAINTIFF,

V.

COMMISSIONER OF INTERNAL REVENUE SERVICE,

AND

GARY S. WALKER,

DEFENDANTS.

FILED APR. 23,1990

CIVIL ACTION NO. 89-3468SSH

ORDER

THIS MATTER IS BEFORE THE COURT ON DEFENDANTS' MOTION TO DISMISS PLAINTIFF'S "PATENTLY FRIVOLOUS" COMPLAINT. UPON CONSIDERATION OF THE MOTION, PLAINTIFF'S OPPOSITION THERETO, AND THE ENTIRE RECORD HEREIN, IT IS HEREBY ORDERED, THAT THE MOTION IS GRANTED FOR THE REASONS SET FORTH IN DEFENDANTS' MOTION. SO ORDERED.

STANLEY S. HARRIS

DATE: 23 Apr.1990

U.S. DISTRICT JUDGE.

NONTAXPAYER AFFIDAVIT

I, JOHN G. SAVERS, John G. Savers, BEING DULY SWORN, DEPOSE AND SAY:

1.) I AM ENDOWED BY MY CREATOR WITH NUMEROUS UNALIENABLE RIGHTS WHICH ARE PROTECTED BY THE UNITED STATES CONSTITUTION, AND WHICH I HAVE NEVER KNOWINGLY OR INTENTIONALLY WAIVED WITH REGARD TO WHAT I HAVE BEEN MISLED INTO BELIEVING WAS A COMPULSORY DUTY TO FILE A "FORM 1040" OR "INCOME TAX RETURN."

2.) THAT FOR SEVERAL YEARS PAST I HAVE BEEN INFLUENCED BY NUMEROUS AND REPEATED PUBLIC WARNINGS MADE BY THE INTERNAL REVENUE SERVICE VIA RADIO, TELEVISION, THE PRESS AND OTHER PUBLIC COMMUNICATION MEDIA WARNING OF THE "DEADLINE" FOR FILLING A "FORM 1040" OR "INCOME TAX RETURN."

3.) THAT IN ADDITION TO THE AFORESAID WARNINGS, I HAVE ALSO BEEN INFLUENCED BY THE PRESSURE OF WIDESPREAD RUMORS AND MISINFORMED PUBLIC OPINION, AND THE ADVICE AND ASSURANCES OF LAWYERS, C.P.A.S AND INCOME TAX PREPARERS WHICH MISLED ME TO BELIEVE THAT THE 16TH AMENDMENT OF THE U.S. CONSTITUTION

AUTHORIZED CONGRESS TO IMPOSE A TAX DIRECTLY ON MY INCOME, AND ALSO A LEGAL DUTY AND OBLIGATION UPON ME TO FILE A "FORM 1040" OR "INCOME TAX RETURN."

4.) THAT I HAVE ALSO BEEN FURTHER INFLUENCED, MISLED AND ALARMED BY RUMORS, MISINFORMED PUBLIC OPINION AND THE ADVICE AND ASSURANCES OF LAWYERS, C.P.A.S AND INCOME TAX PREPARERS TO THE EFFECT THAT "THE I.R.S. WILL GET YOU," AND THAT IT WOULD BE A MISDEMEANOR PUNISHABLE BY A FINE AND/OR JAIL SENTENCE IF I DID NOT FILL OUT, SIGN AND FILE WITH THE I.R.S. A "FORM 1 040."

5.) THAT IN ADDITION TO THE AFORESAID WARNINGS, RUMORS, MISINFORMED PUBLIC OPINION AND THE ADVICE AND ASSURANCES OF LAWYERS, C.P.A.S AND INCOME TAX PREPARERS, THE COMMON AND WIDESPREAD PRACTICE OF EMPLOYERS WHO AUTOMATICALLY AND INDISCRIMINATELY WITHHOLD "INCOME TAXES" FROM THE PAYCHECKS OF THEIR EMPLOYEES WITHOUT THEIR PERMISSION, FURTHER MISLED ME TO BELIEVE THAT EVERY PERSON, INCLUDING MYSELF, WAS SUBJECT TO AND LIABLE FOR "INCOME TAXES."

6.) THAT I HAVE ALSO BEEN INFLUENCED AND IMPRESSED BY THE I.R.S.'S ANNUAL PUBLIC DISPLAY AND INDISCRIMINATE PROFFERING OF LARGE QUANTITIES OF THE "FORM 1 040" IN BANKS AND POST OFFICES, AND THROUGH THE UNITED STATES MAILS WHICH ALSO REMINDED ME OF AND INDUCED ME TO CONVENIENTLY RESPOND TO THE AFORESAID WARNINGS, RUMORS, MISINFORMED PUBLIC OPINION, AND THE ADVICE AND ASSURANCES OF LAWYERS, C.P.A.S AND TAX PREPARERS, BY FILLING OUT, SIGNING AND SENDING TO THE I.R.S. A "FORM 1040".

7.) THAT AS A RESULT OF THE AFORESAID WARNINGS, RUMORS, MISINFORMED PUBLIC OPINION, AND THE ADVICE AND ASSURANCES OF LAWYERS, C.P.A.S AND TAX PREPARERS, AND THE WITHHOLDING OF "INCOME TAXES" FROM PAYCHECKS, AND THE I.R.S.'S PUBLIC DISPLAY AND PROFFERING OF "FORM 1040" IN BANKS AND POST OFFICES, I, THEREFORE, UNWITTINGLY AS A RESULT OF FEAR, INTIMIDATION AND HAVING BEEN MISLED INTO THINKING AND BELIEVING THAT I WAS SUBJECT TO AND LIABLE FOR THE INCOME TAX AND THAT I HAD A LEGAL DUTY AND OBLIGATION TO FILE A "FORM 1040", DID

FILL OUT, SIGN AND SEND TO THE I.R.S. DURING MANY OF SEVERAL YEARS PAST, A "FORM 1040."

8.) THAT SAID "FORM 1040" CONTAINED NO REFERENCE TO ANY LAW OR LAWS WHICH WOULD EXPLAIN JUST EXACTLY WHO IS AND WHO IS NOT SUBJECT TO AND LIABLE FOR THE INCOME TAX, NOR DID IT CONTAIN ANY NOTICE OR WARNING TO ANYONE THAT MERELY SENDING SAID "FORM 1 040" TO THE I.R.S., WOULD IN ITSELF, CONSTITUTE LEGAL EVIDENCE ADMISSIBLE IN A COURT OF LAW THAT THE SENDER IS SUBJECT TO A ND LIABLE FOR THE INCOME TAX AND HAS A LEGAL DUTY AND OBLIGATION TO FILE A "FORM 1 040" EVEN THOUGH AND REGARDLESS OF THE FACT THAT THE SENDER IS ACTUALLY AND LEGALLY NOT SUBJECT TO OR LIABLE FOR ANY INCOME TAX AND HAS NO LEGAL DUTY OR OBLIGATION WHATSOEVER TO FILE A "FORM 1040."

9.) THAT AT NO TIME WAS I EVER NOTIFIED OR INFORMED BY THE I.R.S. NOR BY ANY OF ITS AGENTS OR EMPLOYEES, NOR BY ANY LAWYER, C.P.A., NOT TAX PREPARER OF THE FACT THAT THE 16TH AMENDMENT, AS CORRECTLY INTERPRETED BY THE U.S. SUPREME COURT IN

SUCH CASES AS BRUSHABER V. UNION PACIFIC R.R. CO., 240 U.S. 1 AND STANTON V. BALTIC MINING CO., 240 U.S. 103 , ONLY AUTHORIZED AN INDIRECT OR EXCISE TAX IN ACCORDANCE WITH ARTICLE I, SECTION 8 OF THE CONSTITUTION, AND THAT IT DOES NOT AUTHORIZE A DIRECT TAX ON ANYONE NOR ANYONE'S INCOME.

10.) THAT AT NO TIME WAS I EVER NOTIFIED OR INFORMED BY THE I.R.S. NOR BY ANY OF ITS AGENTS NOR EMPLOYEES, NOR BY ANY LAWYER, C.P.A. NOR TAX PREPARER OF THE FACT THAT BECAUSE OF OTHER RULINGS OF THE SAME SUPREME COURT IN SUCH CASES AS FLINT V. STONE TRACY CO., 240 U.S. 107 AND POLLOCK V. FARMER'S LOAN & TRUST CO., 157 U.S. 429, REHEARING, 156 U.S. 601, THE INDIRECT, OR EXCISE, TAX ON INCOMES AUTHORIZED BY THE 16TH AMENDMENT IS ACTUALLY UPON CORPORATE PRIVILEGES MEASURED BY THE AMOUNT OF CORPORATE INCOME (SEE: CORPORATIONS TAX ACT, STATUTES AT LARGE, 1909, VOL. XXXVI, SECTION 38, PAGE 112). THIS EXCISE TAX IS ALSO PLACED ON CERTAIN OTHER PRIVILEGES, SUCH AS MINING, AND IS MEASURED BY THE AMOUNT OF RESPECTIVE INCOME.

11.) THAT MY ATTENTION HAS BEEN DRAWN TO THE EX-

ISTENCE OF IRS FORM LETTER (FL 1264) WHICH STATES:
"THE FACT THAT YOU SENT US THIS FORM 1040 SHOWS
THAT YOU RECOGNIZE YOUR OBLIGATION TO FILE."
12.) THAT IT HAS NEVER BEEN MY INTENTION NOR DESIRE
TO SHOW THE I.R.S. NOR ANYONE ELSE THAT I RECOGNIZE
ANY SUCH OBLIGATION, IF I DO NOT LEGALLY HAVE SUCH
AN OBLIGATION.
13.) THAT THE ONLY REASON WHY I SENT ANY "FORM 1040"
TO THE I.R.S. DURING THE PAST SEVERAL YEARS IS BE-
CAUSE I WAS IGNORANT AND MISINFORMED AS TO THE
TRUTH REGARDING THE INCOME TAX AND THE 16TH AMEND-
MENT "AS CORRECTLY INTERPRETED" BY THE U.S. SUPREME
COURT IN THE AFOREMENTIONED BRUSHABER CASE, AND BE-
CAUSE I WAS MISLED, DECEIVED AND INTIMIDATED BY THE
PRESSURE OF I.R.S.'S ALARMING AND THREATENING PROP-
AGANDA AND RESULTING MISINFORMED PUBLIC OPINION
AND THE INCORRECT ADVICE AND ASSURANCES OF LAWYERS,
C.P.A.S AND TAX PREPARERS ALL OF WHICH INFLUENCED
AND CAUSED ME TO BELIEVE THAT I HAD A LEGAL DUTY
AND OBLIGATION TO FILE A "FORM 1 040".
14.) THAT I HAVE RECENTLY EXAMINED 26 U.S.C. 63, 26
U.S.C. 62, 26 U.S.C. 61, 26 U.S.C. 441(b), 26 U.S.C.

1313(b), 26 U.S.C. 7701(a)(14), 26 U.S.C. 6001, 26 U.S.C. 6011(a), 26 U.S.C. 6012, AND 26 U.S.C. 7203 OF THE INTERNAL REVENUE CODE AND I AM NOW CONVINCED AND SATISFIED THAT I AM NOT NOW AND NEVER HAVE BEEN ANY SUCH PERSON NOR INDIVIDUAL COVERED BY, REFERRED OR SUBJECT TO, OR WITHIN THE LEGAL MEANING AND INTENT OF SAID SECTIONS.

15.) THAT WITH RELIANCE UPON THE AFOREMENTIONED SUPREME COURT RULINGS AND UPON MY CONSTITUTIONALLY PROTECTED 5TH AND 9TH AMENDMENT RIGHTS TO LAWFULLY ACQUIRE AND POSSESS PROPERTY, I AM CONVINCE AND SATISFIED THAT I AM NOT NOW AND NEVER HAVE BEEN SUBJECT TO NOR LIABLE FOR ANY INCOME TAX, AND THAT I HAVE ABSOLUTELY NO LEGAL DUTY NOR LAWFUL OBLIGATION WHATSOEVER TO FILE ANY "FORM 1 040" NOR MA KE ANY "INCOME TAX RETURN," NOR PAY ANY INCOME TAX, NOR KEEP ANY RECORDS NOR SUPPLY ANY INFORMATION TO THE I.R.S.

16.) THAT, SINCE THE INTERNAL REVENUE CODE RELATES TO "TAXPAYER(S)" AND NOT TO NONTAXPAYERS AND SINCE THERE IS NO LAW REQUIRING A NONTAXPAYER TO GET A SOCIAL SECURITY NUMBER, THEN, USING BASIC LOGIC,

BECAUSE I AM A NONTAXPAYER NOT INVOLVED IN A TAX-ACTIVITY, ANY DOCUMENT ISSUED AGAINST ME BY THE TAXING AGENCY IS INVALID AND ATTEMPTS TO COL-LECT MONEY UNDER THE GUISE, PRETEXT, SHAM AND SUB-TERFUGE OF SUPPOSEDLY "COLLECTING A TAX" FROM ONE WHO IS NEITHER SUBJECT TO NOR LIABLE FOR SUCH IN-DIRECT TAX IS UNLAWFUL.

17.) THAT BY REASON OF THE AFORESTATED FACTS, I DO HEREBY EXERCISE MY LEGAL RIGHT TO REVOKE MY SIGN-ATURE WHICH MAY HAVE BEEN PLACED UPON ONE OR MORE "FORM 1 040" OR SIMILAR TAXING AGENCY FORM, OR AL-LIED FORM, AND TO RESCIND, CANCEL AND TO RENDER NULL AND VOID FOR ANY AND ALL PURPOSES EACH AND EVERY ONE OF ALL SO-CALLED "INCOME TAX RETURNS" OR FORMS WHICH AT ANY TIME PAST I MIGHT HAVE EVER CAUSED TO BE SIGNED UNDER MY NAME AND/OR SENT TO THE I.R.S. OR ALLIED AGENCY COOPERATING FOR ABOVE-MENTIONED PURPOSES.

18.) I OWE NO INCOME TAX. ANY STATEMENTS MADE TO THE CONTRARY WERE MADE IN ERROR. SUCH STATEMENTS REFLECT ERROR AND MISUNDERSTANDING AND ARE REPUDI-ATED. I AM A NONTAXPAYER. I ENGAGE IN NO "TAXABLE

ACTIVITY." I EARN NO "TAXABLE INCOME." I HAVE NO "TAXABLE YEAR." I AM NOT A "TAXPAYER."

FURTHERMORE THE AFFIANT SAYETH NOT.

John G. Savers March 5, 1991

JOHN G. SAVERS

7010 BROOKFIELD PLAZA, #522

SPRINGFIELD, VA 22150

ON THIS 5th DAY OF THE MONTH OF March, 1991,
THE FOREGOING DOCUMENT WAS SIGNED AND SWORN
TO BEFORE ME, A NOTARY PUBLIC
MY COMMISSION EXPIRES September 1st, 1992

SIGNATURE Fleece!

A-21

JOHN G. SAVERS

7010 BROOKFIELD PLAZA

522

SPRINGFIELD VA 22150

MARCH 28 , 1991

COMMISSIONER GOLDBERG

REV. AGENT WALKER

INTERNAL REVENUE SERVICE

U.S.A.

DEAR SIR:

THIS LETTER SERVES AS NOTICE THAT I EMPHATICALLY REJECT THE I.R.S. CONTENTIONS MANIFESTED IN THE ENCLOSED SET OF COPIES OF LETTERS, FORMS, ETC., SENT TO ME AT YOUR COMMAND OR LEAVE. NONE OF THESE MATTERS ARE GERMANE TO ME, AS I AM NOT A TAXPAYER. BY SWORN AFFIDAVIT I HAVE REPUDIATED ANY AND ALL I.R.S. DEVICES WHICH HAVE AS THEIR PURPOSE THE ESTABLISHMENT OF A STATUS OF "TAX-PAYER" FOR THE PURPOSES OF THE INTERNAL REVENUE CODE. I AM NOT A "TAXPAYER" ACCORDING TO THE INTERNAL REVENUE CODE. I HAVE NO "TAXABLE IN-

COME" ACCORDING TO THE INTERNAL REVENUE CODE. I HAVE NO "TAX YEAR" ACCORDING TO THE INTERNAL REVENUE CODE. NO WHERE IN THE INTERNAL REVENUE CODE IS THERE LISTED A "TAXABLE ACTIVITY" OR "TAXABLE EVENT" WHICH APPLIES TO ME. NEITHER COMMISSIONER GOLDBERG NOR REVENUE AGENT WALKER CAN POINT OUT THE PLACE IN THE INTERNAL REVENUE CODE WHICH STATES THAT MY OCCUPATION IS IN FACT A TAXABLE ACTIVITY. NO WHERE IN THE INTERNAL REVENUE CODE CAN EITHER COMMISSIONER GOLDBERG OR REVENUE AGENT WALKER POINT OUT WHERE I AM MADE LIABE TO AN "INCOME TAX."

"GROSS INCOME", "TAXABLE INCOME", "OBLIGATED TO PAY" AND/OR "REQUIRED BY LAW" (TO FILE RETURNS) ARE ALL EXAMPLES OF STATEMENTS WHICH ARE MERE LEGAL CONCLUSIONS (SEE BLACK'S LAW DICTIONARY REGARDING THE TERMS "LEGAL CONCLUSION" AND "CONCLUSION OF LAW".) WHAT ARE THE <u>FACTS</u> NECESSARY TO SUPPORT THESE CONCLUSIONS?

"THE INCOME TAX IS, THEREFORE, NOT A TAX ON INCOME AS SUCH. IT IS AN EXCISE TAX WITH RESPECT

TO CERTAIN ACTIVITIES AND PRIVILEGES WHICH IS MEASURED BY REFERENCE TO THE INCOME WHICH THEY PRODUCE. THE INCOME IS NOT THE SUBJECT OF THE TAX; IT IS THE BASIS FOR DETERMINING THE A-MOUNT OF TAX." HOUSE CONGRESSIONAL RECORD, MARCH 27, 1 943, PAGE 2580.

THE SO-CALLED "INCOME" TAX IS AN INDIRECT EXCISE RELATING TO REVENUE TAXABLE ACTIVITIES WHICH AL-SO INCLUDES THE EXERCISE OF TAXABLE PRIVILEGES, WITH THE RESULTING INCOME DERIVED FROM THOSE ACTIVITIES BEING USED TO MEASURE THE TAX. OBVI-OUSLY, SOME SORT OF FACTS RELATING TO A REVENUE TAXABLE ACTIVITY MUST BE ALLEGED IN AN INDICT-MENT, INFORMATION, COMPLAINT OR LEGAL ASSERTION IN ORDER TO SUPPORT ANY OF THE AFOREMENTIONED LEGAL CONCLUSIONS. CLEARLY, ANY AND ALL STATE-MENTS REGARDING AMOUNTS OF MONEY EARNED BY ME ARE IRRELEVANT BECAUSE THE INCOME IS NOT THE SUBJECT OF THE TAX. IT IS MERELY THE MEASURE OF THE TAX.

IN REGARD TO THE SIXTEENTH AMENDMENT, WHAT IS

THE CONSTITUTIONAL LAW AND LEAVE? IN BRUSHABER V. UNION PACIFIC R.R. CO., 240 U.S. 1, AND STANTON V. BALTIC MINING CO., 240 U.S. 103, THE COURTS HELD THAT THE SIXTEENTH AMENDMENT, AS CORRECTLY INTERPRETED, AND THE "INCOME" TAX ARE CONSTITUTIONAL BECAUSE THEY ARE RESTRICTED TO THE CLASSIFICATION OF INDIRECT TAXES. IN FLINT V. STONE TRACY CO., 220 U.S. 107, THE COURT INSTRUCTS THAT INDIRECT TAXES ARE NEVER UPON ANY KIND OF PROPERTY, MONEY OR OTHERWISE, BUT ONLY UPON TAXABLE ACTIVITIES, IN WHICH THE RESULTING INCOME IS MERELY REFERRED TO FOR THE PURPOSE OF MEASURING THE TAX ON THE TAXABLE ACTIVITY. AND "INCOME" TAXES ARE ONLY NAMED SUCH BECAUSE THE INCOME CONNECTED WITH THE TAXABLE ACTIVITY IS SIMPLY AND CONVENIENTLY USED AS THE STANDARD OR THE YARDSTICK BY WHICH THE TAX UPON SAID ACTIVITY IS MEASURED. OF COURSE, UNDER THE INTERNAL REVENUE CODE, AN ACTIVITY MUST BE TAXABLE FOR REVENUE PURPOSES, AS OPPOSED TO STRICTLY REGULATORY PURPOSES.

SINCE JOHN G. SAVERS IS INVOLVED IN NO "TAXABLE ACTIVITY", HAS NO "TAXABLE INCOME", HAS NO "TAXABLE YEAR", AND IS NOT A "TAXPAYER", ACCORDING TO THE INTERNAL REVENUE CODE, HE DOES NOT FALL UNDER THE PERSONAL SUBJECT-MATTER JURISDICTION OF THE I.R.S. NOR CAN THE I.R.S. SHOW WHERE IN THE INTERNAL REVENUE CODE JOHN G. SAVERS IS MADE LIABLE FOR THIS "INCOME" TAX. NOR DO THE "GOVERNMENT" AND THE I.R.S. HAVE JURISDICTION OVER THE PERSON OF JOHN G. SAVERS IN REGARD TO THE SUBJECT OF WHO IS SUBJECT TO THE TAX ("INCOME"), SINCE HE IS NOT A "TAXPAYER." THE ONLY PERSON WHO CAN BE SUBJECT TO SUCH INDIRECT TAXES, AND THUS BE A "TAXPAYER" AS DEFINED, IS ONE WHO IS INVOLVED IN TAXABLE EVENTS. SO WHEN THE INTERNAL REVENUE CODE IMPOSES A TAX ON "TAXABLE" INCOME (SEE 26 U.S.C. 1), IT IS IMPOSING A TAX ON THE TAXABLE EVENT, BECAUSE "TAXABLE" INCOME CAN ONLY BE DERIVED FROM TAXABLE EVENTS. THEREFORE, THE ONLY PERSON WHO CAN BE SUBJECT TO OR LIABLE FOR SUCH A TAX IS ONE WHO IS INVOLVED IN A TAXABLE EVENT. (THE WORDS "ACTIVITY" AND "EVENT"

ARE INTERCHANGEABLE FOR THESE PURPOSES). ADD TO THE ABOVE THE FACT THAT THE INTERNAL REVENUE CODE DOES NOT MAKE ANY INDIVIDUAL LIABLE FOR HIS OWN SO-CALLED "INCOME" TAX. ALSO, THERE IS NO SECTION IN THIS CODE THAT STATES WHICH ACTIVITIES AN INDIVIDUAL MIGHT BE INVOLVED IN THAT ARE TAXABLE FOR REVENUE PURPOSES FROM WHICH THE RESULTING INCOME IS USED TO MEASURE THE TAX.

IN SPITE OF THE FACT THAT THE COURTS HAVE RULED: "LIABILITY FOR TAXATION MUST CLEARLY APPEAR." HIGLEY V. C.I.R., 69 F.2d 160 AT 162-163, (8TH CIR.,1 934);

AND,

"(A) REASONABLE CONSTRUCTION OF THE TAXING STATUTES DOES NOT INCLUDE VESTING ANY TAX OFFICIAL WITH ABSOLUTE POWER OF ASSESSMENT AGAINST INDIVIDUALS NOT SPECIFIED IN THE STATUTES AS PERSONS LIABLE FOR THE TAX WITHOUT AN OPPORTUNITY FOR JUDICIAL REVIEW OF THIS STATUS BEFORE APPELLATION OF "TAXPAYER" IS BESTOWED UPON THEM AND THEIR PROPERTY IS SEIZED AND SOLD. A FORTIORI IS THE CASE WHERE THE LIABILITY IS ASSERTED BY WAY OF A

PENALTY FOR A WIIFUL ACT." BOTTA V. SCANLON, 288 F.2d 504, 508, (2ND CIR., 1961).

THE CODE DOES NOT MAKE ANY INDIVIDUAL LIABLE FOR ANY SO-CALLED "INCOME" TAX, EXCEPT THE WITHHOLDING AGENT WHO IS LIABLE FOR ANY TAX HE IS REQUIRED TO WITHHOLD, WHATEVER THAT MIGHT BE. (SEE 26 U.S.C. 7701(a)(16)).

IN CONTRAST, LIABILITY CLEARLY APPEARS IN RESPECT TO THE ACTIVITIES RELATING TO DISTILLED SPIRITS AND TOBACCO PRODUCTS.

(a) GENERAL.__THE DISTILLER OR IMPORTER OF DISTILLED SPIRITS SHALL BE LIABLE FOR THE TAXES IMPOSED THEREON BY SECTION 5001(a)(1). 26 U.S.C. 5005(a)

(a)(1) ORIGINAL LIABILITY.__THE MANUFACTURER OR IMPORTER OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES SHALL BE LIABLE FOR THE TAXES IMPOSED BY SECTION 5701. 26 U.S.C. 5703(a)(1)

TAXES RELATING TO THESE PRODUCTS ARE ALSO EXCISE TAXES. EXCISE TAXES ARE INDIRECT TAXES,

WHICH ARE TAXES IMPOSED UPON THE HAPPENING OF AN EVENT AS DISTINGUISHED FROM ITS TANGIBLE FRUIT. THE TAXABLE EVENT OR ACTIVITY IS THE IMPORTING, MANUFACTURING OR DISTILLING OF THESE PRODUCTS, AND THE TAX IS MEASURED BY THE AMOUNT OF PRODUCT INVOLVED. NOT ONLY DO THESE SECTIONS SHOW WHO IS LIABLE, BUT THEY A LSO SHOW THE ACTIVITIES WHICH ARE BEING TAXED. THIS IS NOT THE CASE WITH THE SO-CALLED "INCOME" TAX. ONE CAN SEARCH THE CODE FROM BEGINNING TO END AND WILL NOT FIND A NY SECTION IN THE CODE THAT DEFINES ANYONE OTHER THAN A WITHHOLDING AGENT AS A PERSON MADE LIABLE FOR ANY SO-CALLED "INCOME" TAX.

STATEMENTS ALLEGING SOME SORT OF TAXABLE ACTIVITY MUST BE MADE IN ORDER TO SUPPORT THE LEGAL CONCLUSION THAT THE ACCUSED HAD "TAXABLE INCOME." (SEE U.S. V. CRUIKSHANK, 92 U.S. 542, AT 558 (1876); RUSSEL V. U.S., 369 U.S. 749, AT 765 (1962)).

TO BETTER UNDERSTAND THE FACTS WHICH ARE NECESSARY TO SUPPORT SUCH LEGAL CONCLUSIONS, ONE SHOULD KNOW HOW CERTAIN TERMS ARE DEFINED BY STATUTE. THESE TERMS ARE STATUTORILY DEFINED IN THE INTERNAL REVENUE CODE AND, WITH ONE EXCEPTION, HAVE VERY STRICT AND NARROW DEFINITIONS. THESE TERMS ARE:

"TAXABLE INCOME" (26 U.S.C. 63)

"ADJUSTED GROSS INCOME" (26 U.S.C. 62)

"GROSS INCOME" (26 U.S.C. 61)(HAS A BROAD DEFINITION.)

"TAXABLE YEAR" (26 U.S.C. 441(b))

"TAXPAYER" (26 U.S.C. 131 3(b)) AND (26 U.S.C. 7701(a)(14))

IT IS EXTREMELY IMPORTANT TO KNOW THAT THE SO-CALLED "INCOME" TAX IS NOT IMPOSED ON INCOME. ALSO, IT IS NOT IMPOSED ON THAT WHICH IS DEFINED AS "GROSS INCOME". AS STATED PREVIOUSLY, THE SO-CALLED "INCOME' TAX IS IMPOSED ON THAT WHICH IS DEFINED AS "TAXABLE INCOME", WHICH IS ULTIMATE-

LY DEFINED AS THE "TAXPAYER'S" DEDUCTIONS SUBTRACTED FROM HIS "GROSS INCOME". THE "TAXPAYER" IS DEFINED AS ANY PERSON WHO IS SUBJECT TO THE INTERNAL REVENUE TAX. THERE IS NO FEDERAL TAX THAT IS APPORTIONED AMONG THE STATES AS IS REQUIRED OF DIRECT TAXES. THEREFORE, ALL FEDERAL TAXES CAN ONLY BE INDIRECT TAXES, WHICH ARE TAXES IMPOSED UPON THE HAPPENING OF A TAXABLE EVENT.

THE ONLY PERSON WHO CAN BE SUBJECT TO SUCH INDIRECT TAXES, AND THUS BE A "TAXPAYER" AS DEFINED, IS ONE WHO IS INVOLVED IN A TAXABLE EVENT. WHEN THE INTERNAL REVENUE CODE IMPOSES A TAX ON "TAXABLE INCOME", IT IS IMPOSING A TAX ON A TAXABLE EVENT, BECAUSE "TAXABLE INCOME" CAN ONLY BE DERIVED FROM TAXABLE EVENTS.

"TAXABLE INCOME" IS DEFINED IN SECTION 63 OF THE INTERNAL REVENUE CODE, AND IS PARTIALLY DEFINED AS FOLLOWS:

SEC.63(a).

GENERAL.__EXCEPT AS PROVIDED IN SUBSECTION (b), FOR PURPOSES OF THIS SUBTITLE, THE TERM "TAXABLE INCOME" MEANS GROSS INCOME MINUS THE DEDUCTIONS ALLOWED BY THIS CHAPTER (OTHER THAN THE STANDARD DEDUCTION)

SEC.63(b).

INDIVIDUALS WHO DO NOT ITEMIZE THEIR DEDUCTIONS.__IN THE CASE OF AN INDIVIDUAL WHO DOES NOT ELECT TO ITEMIZE HIS DEDUCTIONS FOR THE TAXABLE YEAR, FOR PURPOSES OF THIS SUBTITLE, THE TERM "TAXABLE INCOME" MEANS ADJUSTED GROSS INCOME, MINUS---

(1) THE STANDARD DEDUCTION, AND

(2) THE DEDUCTION FOR PERSONAL EXEMPTIONS PROVIDED IN SECTION 151

26 U.S.C. 63.(IN PART.,EMPHASIS ADDED.)

SECTION 63(b) SHOWS THAT FOR PURPOSES OF SUBTITLE

A, WHICH IS IN REGARD TO THE SO-CALLED "INCOME" TAX, "TAXABLE INCOME" MEANS "ADJUSTED GROSS INCOME" FOR THE "TAXABLE YEAR" FOR THE INDIVIDUAL WHO DOES NOT ELECT TO ITEMIZE DEDUCTIONS. ONE WANTS TO FIND OUT IF THE TERM "ADJUSTED GROSS INCOME" APPLIES TO EVERYONE, OR JUST THE "TAXPAYER" AS THAT TERM IS DEFINED IN THE CODE.

"ADJUSTED GROSS INCOME" IS DEFINED IN SECTION 62 OF THE INTERNAL REVENUE CODE, AND IS PARTIALLY DEFINED AS FOLLOWS:

> SEC. 62.
>
> FOR PURPOSES OF THIS SUBTITLE, THE TERM "ADJUSTED GROSS INCOME" MEANS, IN THE CASE OF AN INDIVIDUAL, GROSS INCOME MINUS THE FOLLOWING DEDUCTIONS: 26 U.S.C. 62 (IN PART., EMPHASIS ADDED.)

WE STILL CANNOT KNOW WHAT "TAXABLE INCOME" MEANS, IN THE CASE OF AN INDIVIDUAL WHO HAS NOT ELECTED TO ITEMIZE DEDUCTIONS, UNTIL WE KNOW MORE ABOUT THE "FOLLOWING DEDUCTIONS" IN

THE DEFINITION OF "ADJUSTED GROSS INCOME". AS YOU WILL SEE, THE "FOLLOWING DEDUCTIONS" ARE ALWAYS THE DEDUCTIONS OF THE "TAXPAYER" AS DEFINED.

THE"FOLLOWING DEDUCTIONS" ARE LISTED IN THE SUBSECTIONS OF SECTION 62. SOME OF THESE SUBSECTIONS USE THE TERM "TAXPAYER" TO SHOW THAT IT IS SPECIFICALLY TALKING ABOUT THE DEDUCTIONS OF A "TAXPAYER", AS THAT TERM IS DEFINED. FOR EXAMPLE:

> (2)(A) REIMBURSED EXPENSES OF EMPLOYEES. THE DEDUCTIONS ALLOWED BY PART VI (SECTION 161 AND FOLLOWING) WHICH CONSIST OF EXPENSES PAID OR INCURRED BY THE TAXPAYER, IN CONNECTION WITH THE PERFORMANCE BY HIM OF SERVICES AS AN EMPLOYEE,....26 U.S.C. 62(2)(A). (IN PART., EMPHASIS ADDED.)

OTHER SUBSECTIONS OF SECTION 62 DO NOT EXPRESSLY USE THE TERM "TAXPAYER", BUT THEY SEND ONE ON A "TREASURE HUNT" THROUGH THE CODE BY RE-

FERRING TO OTHER SECTIONS OF THE CODE WHICH DO SPECIFICALLY USE THE TERM "TAXPAYER", OR THE TERM "TAXABLE YEAR", THUS STILL SHOWING THAT THE FOLLOWING DEDUCTIONS ARE SPECIFICALLY TALKING ABOUT THE DEDUCTIONS OF A "TAXPAYER".

"TAXABLE YEAR" IS DEFINED IN SECTION 441(b) OF THE INTERNAL REVENUE CODE, AND IS PARTIALLY DEFINED AS FOLLOWS:

SEC. 441(b)

TAXABLE YEAR.__FOR PURPOSES OF THIS SUBTITLE, THE TERM "TAXABLE YEAR" MEANS---

(1) THE TAXPAYER'S ANNUAL ACCOUNTING PERIOD, IF IT IS A CALENDAR YEAR OR A FISCAL YEAR; 26 U.S.C. 441(b).

(IN PART., EMPHASIS ADDED.)

THE TERM "TAXABLE YEAR" CERTAINLY DOES NOT APPLY TO THE NONTAXPAYER'S ANNUAL ACCOUNTING PERIOD, BUT ONLY TO THE ACCOUNTING PERIOD OF A "TAXPAYER" AS DEFINED BY STATUTE. THE TERM "TAXABLE YEAR" BECOMES EVEN MORE IMPORTANT AS WE GO ALONG. ALSO NOTICE THAT AFTER 1986, SECTION 63(b) EXPRESSLY

APPLIES TO THE "TAXPAYER'S" ANNUAL ACCOUNTING PERIOD BY THE USE OF THE TERM "TAXABLE YEAR."

ONE CAN SEE THAT THE TERMS "TAXABLE INCOME", "ADJUSTED GROSS INCOME" AND "TAXABLE YEAR" ARE EACH DEFINED BY STATUTE BY USING OTHER TERMS WHICH ALSO HAVE THEIR OWN SPECIAL STATUTORY DEFINITIONS, AND IN ONE WAY OR ANOTHER, ARE ALWAYS ULTIMATELY DEFINED AS APPLYING TO, AND ONLY TO, THE "TAXPAYER" AS THAT TERM IS DEFINED BY STATUTE.

IT CANNOT BE CORRECT TO SAY THAT "ADJUSTED GROSS INCOME" EQUALS JUST ANYONE'S DEDUCTIONS SUBTRACTED FROM HIS GROSS INCOME. ALSO, IT CANNOT BE CORRECT TO SAY THAT "ADJUSTED GROSS INCOME" EQUALS THE NONTAXPAYER'S DEDUCTIONS SUBTRACTED FROM THE NONTAXPAYER'S GROSS INCOME. IT CAN ONLY BE CORRECT TO SAY THAT "ADJUSTED GROSS INCOME", AS DEFINED IN THE CODE, EQUALS THE "TAXPAYER'S" DEDUCTIONS SUBTRACTED FROM THAT "TAXPAYER'S" "GROSS INCOME".

"TAXPAYER" IS DEFINED IN SECTION 1313(b) AND 7701 (a)(1 4) OF THE INTERNAL REVENUE CODE AS FOLLOWS:

SEC.131 3. DEFINITIONS.

(b) TAXPAYER.__

NOTWITHSTANDING SECTION 7701 (a)(14), THE TERM "TAXPAYER" MEANS ANY PERSON SUBJECT TO A TAX UNDER THE APPLICABLE REVENUE LAW. 26 U.S.C. 1313(b) (EMPHASIS ADDED)

SEC.7701. DEFINITIONS.

(a) WHEN USED IN THIS TITLE, WHERE NOT OTHERWISE DISTINCTLY EXPRESSED OR MANIFESTLY INCOMPATIBLE WITH THE INTENT THEREOF---

(14) TAXPAYER.__

THE TERM "TAXPAYER" MEANS ANY PERSON SUBJECT TO ANY INTERNAL REVENUE TAX. 26 U.S.C. 7701(a)(14) (EMPHASIS ADDED.)

THE TERM "TAXPAYER" CLEARLY APPLIES ONLY TO THOSE PERSONS SUBJECT TO ANY INTERNAL REVENUE TAX (7701 (a)(14)), OR MORE SPECIFICALLY, SO AS NOT TO BE MANIFESTLY INCOMPATABLE WITH THE INTENT OF THE CODE, THE TERM "TAXPAYER" APPLIES ONLY TO THOSE PERSONS SUBJECT TO A TAX UNDER THE APPLICABLE REVENUE LAW (1313(b)). IF AN INDIVIDUAL IS NOT A "TAXPAYER" AS DEFINED IN THE CODE, HE CANNOT HAVE

ANY "TAXABLE INCOME" REGARDLESS HOW MUCH INCOME HE RECEIVES. ALSO, HE CANNOT HAVE A "TAXABLE YEAR."

IF ONE IS NOT SUBJECT TO ANY INDIRECT TAX, WHICH IS A TAX IMPOSED UPON THE HAPPENING OF A TAXABLE EVENT, ONE IS NOT A "TAXPAYER" FOR PURPOSES OF THE CODE.

"GROSS INCOME" IS DEFINED IN SECTION 61 OF THE INTERNAL REVENUE CODE, BUT IT IS NOT OF CRITICAL IMPORTANCE TO THE NONTAXPAYER BECAUSE THE SO-CALLED "INCOME" TAX IS NOT IMPOSED ON EITHER THE INCOME OR THE "GROSS INCOME". THE TERM "GROSS INCOME" IS PARTIALLY DEFINED AS FOLLOWS:

SEC. 61(a).

GENERAL DEFINITION.___EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, GROSS INCOME MEANS ALL INCOME FROM WHATEVER SOURCE DERIVED, INCLUDING (BUT NOT LIMITED TO) THE FOLLOWING ITEMS:

(1) COMPENSATION FOR SERVICES, INCLUDING FEES, COMMISSIONS, FRINGE BENEFITS, AND SIMILAR ITEMS;

(2) GROSS INCOME DERIVED FROM BUSINESS; ETC....

(IN PART. EMPHASIS ADDED.)

THE TAX IS NOT IMPOSED UPON INCOME OR "GROSS INCOME",AND THE CODE SIMPLY DOES NOT APPLY TO ONE WHOSE ACTIVITIES ARE NOT TAXABLE FOR REVENUE PURPOSES.

IF THE RECEIPT OF EARNINGS OR INCOME WAS A REVENUE TAXABLE EVENT, THE SO-CALLED "INCOME" TAX COULD HAVE BEEN IMPOSED ON THE RECEIPT OF ALL EARNINGS OR INCOME MINUS WHATEVER DEDUCTIONS CONGRESS CHOSE TO ALLOW, AND THE CODE COULD HAVE EASILY CONTAINED A LIABILITY CLAUSE MAKING THE PERSON WHO RECEIVED INCOME OR EARNINGS LIABLE FOR THE TAX. AS IT IS, THERE IS NO SUCH LIABILITY CLAUSE, AND THE CODE, WITH ITS LANGUAGE OF INDIRECTION, CAREFULLY IMPOSES THE TAX ON THE "TAXPAYER'S" INCOME MINUS THE ALLOWED DEDUCTIONS, BUT NOT ON THE INCOME OF ONE WHOSE ACTIVITIES ARE NOT TAXABLE.

INCOME IS SIMPLY THE STANDARD OR YARDSTICK USED TO MEASURE THE TAX UPON THE REVENUE TAXABLE ACTIV-

ITY.

THEREFORE, SOME FACT REGARDING THE EXERCISE OF A REVENUE TAXABLE PRIVILEGE OR SOME OTHER REVENUE TAXABLE ACTIVITY MUST EXIST IN ORDER TO SUPPORT ANY LEGAL CONCLUSION THAT A PERSON HAD "GROSS INCOME", OR "ADJUSTED GROSS INCOME", OR "TAXABLE INCOME", OR A "TAXABLE YEAR", OR IS A "TAXPAYER", OR WAS "OBLIGATED TO PAY", OR WAS "REQUIRED BY LAW TO FILE TAX RETURNS".

THE INTERNAL REVENUE SERVICE CAN SHOW NO FACTS IN REGARD TO JOHN G. SAVERS. ANY I.R.S. EVIDENCE TO THE CONTRARY HAS BEEN REPUDIATED BY MEANS OF SWORN AFFIDAVIT BY JOHN G. SAVERS. SUCH EVIDENCE WAS GAINED BY FRAUDULENT MISREPRESENTATIONS, COERCIONS, UNDUE INFLUENCE, DECEIT, MISTAKE, MISTAKE OF FACT, MISTAKE OF LAW AND/OR OTHER CAUSES.

IN REGARD TO THE COPY OF FORM 886-A ENCLOSED(FOUR PAGES), THE I.R.S. MAKES THE BASELESS, FACTLESS LEGAL CONCLUSION THAT JOHN G. SAVERS IS A "TAXPAYER", WHICH JOHN G. SAVERS EMPHATICAALY DENIES. SINCE HE IS NOT A "TAXPAYER", HE CANNOT HAVE "TAX-

ABLE INCOME" FOR THE YEARS 1986 AND 1987 (OR FOR ANY YEARS PRIOR TO THESE OR FOR ANY YEARS SUBSEQUENT TO THEM). BY SWORN AFFIDAVIT HE HAS REVOKED ANY AND ALL SIGNATURES PLACED ON ANY AND ALL FORMS WHICH HE MAY HAVE BEEN FRAUDULENTLY INDUCED TO PROFFER AND WHICH MAY INDICATE THAT HE IS A "TAXPAYER" AS DEFINED BY THE INTERNAL REVENUE CODE.

I.R.C. SECTION 61(a) CANNOT APPLY TO A NONTAXPAYER; IT CAN ONLY APPLY TO A "TAXPAYER" AS DEFINED BY THE CODE. HENCE, THE FORM 886-A LAW AND ARGUMENT ARE WITHOUT LEGAL POINT IN REGARD TO JOHN G. SAVERS. THEY ARE NOT GERMANE, FOR HE IS NOT A "TAXPAYER" PER I.R.C.

I.R.C. SECTION 1211(b) CANNOT APPLY TO JOHN G. SAVERS, AS HE IS NOT A "TAXPAYER" AS DEFINED IN THE CODE. HENCE, CONCLUSIONS DRAWN UPON IT IN REGARD TO JOHN G. SAVERS ARE WITHOUT LEGAL POINT AND ARE NOT GERMANE TO HIM.

AS JOHN G. SAVERS IS NOT A "TAXPAYER", FORM 886-A, REGARDING PERSONAL EXEMPTION, ARE WITHOUT LEGAL

POINT AND ARE NOT GERMANE TO HIM. ANY LAW AND ARGUMENT BASED UPON I.R.C. SECTION 151(a), SECTION 151(b) OR SECTION 151(d) RELATE TO "TAXABLE INCOME" AND "TAXABLE YEAR", AS WELL AS "TAXPAYER", AND CANNOT APPLY TO JOHN G. SAVERS. HE IS NOT A "TAXPAYER" SO THAT HE CANNOT HAVE "TAXABLE INCOME" NOR "TAXABLE YEARS". HENCE, ANY CONCLUSIONS REACHED BASED UPON IRC SECTION 151(a), 1 51(b) AND 151(d) ARE WITHOUT LEGAL POINT, AS THEY APPLY TO JOHN G. SAVERS FOR REASONS STATED ABOVE.

THE FORM 886-A CATEGORY STYLED STANDARD DEDUCTION IS WITHOUT LEGAL POINT AS APPLIED TO JOHN G. SAVERS, AS HE IS NOT A "TAXPAYER" AS DEFINED BY THE I.R.C. AS SUCH, HE CANNOT HAVE A "TAX YEAR" NOR CAN HE HAVE "TAXABLE INCOME", AS DEFINED BY THE I.R.C. HENCE ANY LAW AND ARGUMENT BASED UPON I.R.C. SECTION 63(c)(1) OR I.R.C. SECTION 63(h) CANNOT HAVE ANY LEGAL POINT AS APPLIED TO JOHN G. SAVERS. ANY CONCLUSION(S) DRAWN FROM THE ABOVE SECTIONS AND APPLIED TO JOHN G. SAVERS HAS NO LEGAL POINT, AS HE IS NOT A "TAXPAYER" AS DEFINED BY THE I.R.C.

AS JOHN G. SAVERS IS NOT A "TAXPAYER" AS DEFINED BY THE I.R.C., FORM 886-A, REGARDING NEGLIGENCE PENALTIES, HAS NO LEGAL POINT AND IS NOT GERMANE TO HIM. HENCE, HE HAS NO "TAXABLE YEAR". I.R.C. SECTION 6011 AS APPLIED TO JOHN G. SAVERS HAS NO LEGAL POINT, AS HE IS NOT A "TAXPAYER". THE I.R.S. CANNOT SHOW HOW, WHEN, WHERE OR WHAT IN THE I.R.C. MAKES JOHN G. SAVERS WHO IS NOT A "TAXPAYER" LIABLE "FOR ANY TAX IMPOSED BY THIS TITLE." THE I.R.S. CANNOT SHOW THE "TAXABLE ACTIVITY" OF JOHN G. SAVERS ANYWHERE IN THE I.R.C. THEY MERELY STATE FACTLESS, BASELESS LEGAL CONCLUSIONS WHICH CANNOT, IN FACT, APPLY TO JOHN G. SAVERS WHO IS NOT A "TAXPAYER."

ANY LAW AND ARGUMENT BASED ON I.R.C. SECTION 6653(a)(1)(A) AND/OR SECTION 6653(a)(1)(B) IS WITHOUT LEGAL POINT, AS JOHN G. SAVERS IS NOT A "TAXPAYER". THEREFORE, HE CANNOT HAVE A "TAX YEAR". ANY CONCLUSIONS BASED UPON THESE SECTIONS ARE WITHOUT LEGAL POINT, AS THEY DO NOT APPLY TO JOHN G. SAVERS WHO IS A NONTAXPAYER.

AS JOHN G. SAVERS IS NOT A "TAXPAYER" AS DEFINED BY THE I.R.C., FORM 886-A, REGARDING ESTIMATED TAX PENALTY, HAS NO LEGAL POINT AND IS NOT GERMANE TO HIM. HE HAS NO "TAX YEAR", HE ENGAGES IN NO "TAXABLE EVENTS" AND, HENCE, HE HAS NO "TAXABLE INCOME". THEREFORE, ANY LAW AND ARGUMENT BASED ON I.R.C. SECTION 6654(a) IS WITHOUT LEGAL POINT. ANY CONCLUSIONS DRAWN FROM SAME HAVE NO LEGAL POINT, AS JOHN G. SAVERS IS NOT A "TAXPAYER."

AS JOHN G. SAVERS IS NOT A "TAXPAYER" AS DEFINED BY THE I.R.C., FORM 886-A, REGARDING DELINQUENCY PENALTY, HAS NO LEGAL POINT AND IS NOT GERMANR TO HIM. HE HAS NO "TAX YEAR", ENGAGED IN NO "TAXABLE ACTIVITY" AND RECEIVED NO "TAXABLE INCOME". ANY LAW AND ARGUMENT BASED ON I.R.C. SECTION 6651(a)(1) IS WITHOUT LEGAL POINT AND NOT GERMANE TO JOHN G. SAVERS. ANY CONCLUSION REACHED, BASED ON THE ABOVE SECTION, IS WITHOUT LEGAL POINT AND NOT GERMANE TO JOHN G. SAVERS WHO IS NOT A "TAXPAYER".

ALL OF THE I.R.S. FORM CIV PEN ARE WITHOUT LEGAL

POINT, AS JOHN G. SAVERS IS NOT A TAXPAYER AS DEFINED BY THE INTERNAL REVENUE CODE.

TITLE 42, SECTION 1 983 STATES: "EVERY PERSON WHO, UNDER COLOR OF ANY STATUTE, ORDINANCE, REGULATION, CUSTOM, OR USAGE, OF ANY STATE OR TERRITORY, SUBJECTS, OR CAUSES TO BE SUBJECTED, ANY CITIZEN OF THE UNITED STATES OR OTHER PERSON WITHIN THE JURISDICTION THEREOF TO THE DEPRIVATION OF ANY RIGHTS, PRIVILEGES, OR IMMUNITIES SECURED BY THE CONSTITUTION AND LAWS, SHALL BE LIABLE TO THE PARTY INJURED IN AN ACTION AT LAW, SUIT IN EQUITY, OR OTHER PROCEEDING FOR REDRESS."

JOHN G. SAVERS PROTESTS I.R.S. EXTORTION WHICH IS COMMITTED UNDER THE GUISE, PRETEXT, SHAM AND SUBTERFUGE OF SUPPOSEDLY "COLLECTING TAXES" BY THE UNLAWFUL A ND UNCONSTITUTIONAL MISAPPLICATION OF THE REVENUE LAWS AGAINST INDIVIDUALS WHO ARE NEITHER SUBJECT TO NOR LIABLE FOR SUCH INDIRECT TAXES. SUCH EXTORTION IS PROHIBITED BY THE 5TH AMENDMENT "DUE PROCESS OF LAW" CLAUSE AND THE EXTORTION CLAUSE OF THE INTERNAL REVENUE CODE, SECTION 7214.

FOR TWELVE OF THE LAST THIRTEEN YEA RS THE I.R.S.

HAS AUDITED THE ALLEGED "INCOME TAXABLE" OF JOHN G. SAVERS. MR SAVERS HAS SPOKEN TO NO ONE UNEMPLOYED BY THE I.R.S. OR DEPT. OF JUSTICE WHO DID NOT PROMPTLY STATE WORDS TO THE EFFECT "THEY'RE OUT TO GET YOU." IN OTHER WORDS THE HARASSMENT OF JOHN G. SAVERS IS RECOGNIZED BY NEARLY ALL. MR. SAVERS HAS BROUGHT SUIT AGAINST THE I.R.S. COMMISSIONER AND CERTAIN OTHER I.R.S. EMPLOYEES RESPONSIBLE FOR THE HARASSMENT. MR. SAVERS HAS ASKED THE COURTS TO ARRANGE A JURY TRIAL WHEREBY HE COULD SEEK JUSTICE FROM THE PEOPLE SITTING AS JURY. ALL SEGMENTS OF THE GOVERNMENT HAVE WORKED TO PREVENT THIS. THEY REALISE THAT THEY CANNOT WIN, IF THE CASE GOES TO A JURY.

MR. SAVERS FULLY INTENDS TO APPEAL THE RECENT DECISION AT THE DISTRICT COURT(EASTERN VIRGINIA) TO THE FOURTH CIRCUIT.

AS MR. COULTER OF THE DEPT. OF JUSTICE, TAX DIVISION, WHINED AND WEEPED THAT THE COMMISSIONER OF THE I.R.S. NEVER HEARD OF JOHN G. SAVERS AND HIS CASE AND COULD

NOT BE HELD RESPONSIBLE FOR INJUSTICES PERPETRATED AGAINST JOHN G. SAVERS, THIS LETTER SERVES TO FULLY INFORM THE COMMISSIONER THAT INJUSTICES HAVE BEEN DONE AND ARE PRESENTLY AFOOT, AND THESE INJUSTICES MUST BE CONSIDERED AT HIS DIRECTION.

JOHN G. SAVERS FULLY INTENDS TO DEFEND HIMSELF AGAINST THE LAYING UPON HIM OF UNLAWFUL TAX BURDENS AND THEIR COLLATERAL INJUSTICES.

UNDER THE CONSTITUTION OF THE UNITED STATES OF AMERICA, I REMAIN

YOUR FELLOW CITIZEN,

John G. Savers